19th, 1933, Opinions of the Attorney General 1933, page 163, which held that privately owned property leased by the state for use as National Guard armory is not tax exempt. I agree and reaffirm the conclusions stated in this opinion.

Under the law as clearly and firmly established by all of the above authorities, it is my opinion that the proper answer to your first question is in the negative.

In view of my answer to your first question it is not necessary to answer your second question.

BUREAU OF MOTOR VEHICLES: Farm Tractors, fee for registration of farm tractors.

June 1, 1943.

Mr. R. Lowell McDaniel,
Director, Bureau of Motor Vehicles,
State House,
Indianapolis, Indiana.

Dear Mr. McDaniel:

I am in receipt of your letter of May 26th, 1943, requesting an interpretation of the provisions of Chapter 81, Acts of 1943. Your letter quotes the following language contained in the second paragraph of Section 1 of Chapter 81, Acts of 1943, reading as follows:

> "For each special farm tractor, including the trailer, wagon or vehicle pulled, used in transportation, the fee shall be three dollars."

Also the following language contained in the second paragraph of Section 2, which reads as follows:

> "The term 'farm tractor used in transportation' shall mean any farm tractor, including the wagon, trailer or other vehicle pulled by such tractor, used by the owner or operator for the transportation, but not for hire, of commodities upon the highways except between farms."

Your question is as follows:

> "The question that has arisen is that the fee is placed on a special farm tractor used in transportation and the definition of the term 'farm tractor used in transportation' does not contain the word 'special'. Does the omission of the word 'special' in the definition to which I have referred in paragraph two of Section 2, have any effect of invalidating paragraph two of Section 1?"

It is a well settled rule of statutory construction that all parts of the statutes and all of the words and phrases contained in the Act must be construed together and as a whole in order to give full force and effect to the intention of the Legislature in enacting the statute and that any omissions, inaccuracies, or mistakes in mere verbiage or phraseology may be disregarded in order to give effect to the legislative purpose and intention.

Zoercher v. Indiana, etc., 211 Ind. 447;
State ex rel. v. Markey, 212 Ind. 59;
Lutz v. Arnold, 208 Ind. 480;
City of Indianapolis v. Evans, 216 Ind. 555.

Applying the above rule of construction and interpretation to all of the provisions, language, words and phrases contained in Sections 1 and 2 of Chapter 81, Acts of 1943, it is my opinion that the omission of the word "special" in the definition set forth in Section 2 of said Act does not in any way affect or invalidate any of the provisions of said Section 2 and that the words "special farm tractor" as used in the second paragraph of Section 1 of said Chapter 81 come within the purview and meaning of the phrase "farm tractor used in transportation" as found in the second paragraph of Section 2 of Chapter 81, Acts of 1943, and that the fee for any farm tractor used by the owner, or operator for transportation of commodities between farms, but not hire, shall be three dollars.