STATE BOARD OF ACCOUNTS: Soldiers, whether soldiers, sailors and marines in the active service of the United States are exempt from poll tax.

INDIANA STATE GUARD: Whether exemption of Indiana State Guard applies to tax assessed before beginning of service.

May 4, 1943.

Hon. Otto K. Jensen,
State Examiner,
Department of Inspection and Supervision of Public Offices,
State House,
Indianapolis, Indiana.

Dear Mr. Jensen:

I am in receipt of your letter of April 19th, 1943, requesting my opinion upon the following questions:

"1. Are soldiers, sailors and marines in the active service of the United States exempt from the payment of poll tax?

"2. Does any such exemption, or exemptions, of members of the Indiana State Guard, apply to poll tax assessed before the beginning of service, but not due and payable until after such service has commenced?"

In answering your first question I call your attention to the legislative history upon this subject. Chapter 59, Acts of 1919, Section 5, being Burns' R. S. 1933, Section 64-201, in part reads as follows:

"The following property shall be exempt from taxation: Twelfth. Every officer and enlisted man of the active militia, and every soldier and sailor in the active service of the United States army and navy, on any poll or road tax; and in the case of an officer, his commission, and of an enlisted man, a certificate of his commanding officer, shall be sufficient evidence that he is so exempt."

In 1937 the Legislature amended this statute by the enactment of Chapter 262 of the Acts of 1937. The twelfth clause
of Section 5 of Chapter 59 of the Acts of 1919, Section 64-201 as above quoted was entirely eliminated and an entirely new exemption substituted as clause twelve.

See Burns’ R. S. Pocket Supplement 1942, Sec. 64-201.

Again by Chapter 118 of the Acts of 1937, Burns’ R. S. Pocket Supplement 1942, Section 64-220, the Legislature provided as follows:

“Every soldier and sailor who receives service connected disability compensation shall be exempted from the payment of any and all poll tax. A certificate from the United States veterans’ administration certifying that such soldier or sailor receives (service) connected disability compensation shall be sufficient evidence that such soldier or sailor is entitled to the exemption herein prescribed.”

Again, Burns’ R. S. 1933, Section 45-1210, provides:

“Every officer and enlisted man of the active militia shall be exempt from service on any jury in any court of this state and from the payment of any poll and road-tax; and in case of an officer, his commission, and of an enlisted man, a certificate of his commanding officer, shall be sufficient evidence that he is so exempt, and any citizen who shall have performed duty in any military organization of the national guard of the state, for a period of six (6) years, and has been honorably discharged, shall be exempt from serving as a juror in any court of the state.”

The above are the only statutes now in force providing for the exemption from payment of poll tax by any soldier, sailor or person in the active militia.

Therefore, it is my opinion that the proper answer to your first question is in the negative as applied to persons now serving in the United States Armed Forces.

It is my opinion that the proper answer to your second question should be in the affirmative and that the exemption applies as of the date of the beginning of the service, even
though any poll tax thereafter becoming due and payable had been assessed prior to the date of the beginning of service in the Indiana State Guard.

PUBLIC INSTRUCTION: Whether State Superintendent is authorized to receive federal funds to finance survey of the needs of children of war working mothers.

PUBLIC INSTRUCTION: May these funds be channeled through the Auditor's office?

May 4, 1943.

Hon. Clement T. Malan,
State Superintendent of Public Instruction,
Indianapolis, Indiana.

Dear Sir:

I am in receipt of your letter dated April 27th, 1943, in which you state that the United States Commissioner of Education has requested the State Superintendent of Public Instruction of Indiana to make a survey of the needs of the children of war working mothers in the defense areas and in defense industries in the State of Indiana. Your letter further states that the plan contemplates that the State Superintendent of Public Instruction select three persons to make this survey which, it is contemplated, will require at least two months' time to complete. Your letter further states that the Federal Government has offered to make available to the office of the State Superintendent of Public Instruction of Indiana all the funds necessary to pay and defray the expense of such a survey. The purpose of such a survey is to ascertain and determine what, if any, are the needs to be provided in order to help take care of children of working mothers during working hours when the children are not in school. Your letter states that you are willing to accept the responsibility of making this survey as requested by the United States Commissioner of Education, provided all of the necessary funds for such purpose are furnished and provided by the Federal Government.

Upon the above statement of facts you ask the following question: