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?

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

May 4, 1943.

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:
"May the State Superintendent of Public Instruction receive Federal funds to be channeled through the Auditor's Office, to pay the three people who are going to make this survey."

In answering your question I beg to advise that a thorough research discloses no statute in Indiana which expressly authorizes the State Superintendent of Public Instruction to make such a survey and no statute which expressly authorizes the State Superintendent of Public Instruction to receive Federal funds for such purposes to be channeled through the Auditor's Office. Neither does such research disclose any statute which expressly forbids such acts. After due consideration it is my opinion that if the United States Commissioner of Education and the United States Government are willing to furnish and make available all the necessary funds for making such a survey and desire to designate the State Superintendent of Public Instruction of the State of Indiana as agent and trustee for the purpose of having the survey made and distributing the Federal funds that there is no legal barrier to prevent such arrangements. It is my opinion that such arrangements would create a trust relationship between the United States Commissioner of Education and the State Superintendent of Public Instruction. The United States Commissioner of Education, acting for the United States Government, would be the donor. The State Superintendent of Public Instruction of Indiana would be the trustee, and the cestui que trust would be the children for whose benefit the survey is to be made and the persons making such survey.

It is further my opinion that the receipt and distribution of any Federal funds under such arrangement would not come within the limits of any existing liability or existing statutory duty of either the Auditor of State or Superintendent of Public Instruction, and any liability in connection with such funds would arise solely between the United States Government and the State Superintendent of Public Instruction and Auditor of State as individuals and as agents and representatives of the United States Government. It is further my opinion that such an arrangement would not be illegal in any manner and may be entered into, if and provided, the United States Government and United States Commissioner
of Education and the State Officials mentioned are willing and desire to enter into such arrangement.

In conclusion it is my opinion that the State Superintendent of Public Instruction may receive Federal funds to be channeled through the Auditor of State's Office, to pay the expenses of making the proposed survey, provided the Auditor of State and State Superintendent of Public Instruction consent to such arrangements.

INDIANA STATE POLICE: Whether the State Police may seize and impound a motor vehicle found on private property in view of the provisions of House Bill 295 enacted by the 1943 General Assembly.

May 4, 1943.

Mr. Don F. Stiver, Superintendent,
Indiana State Police,
Indianapolis, Indiana.

Dear Mr. Stiver:

I have your letter of the 19th of March in which you request an official opinion concerning the construction of Section 54, Chapter 213, of the Acts of 1925 (47-550, Burns' 1940 Replacement) and House Bill 295 passed by the 1943 General Assembly, and particularly you request answers to the following questions:

"1. Are the two acts mutually exclusive, or does House Bill No. 295 limit the scope of Sec. 47-550?

"2. May the sheriff authorize the sale, to a junk dealer or automobile wrecker, of any abandoned automobile, regardless of its value, by virtue of House Bill 295?

"3. May the State Police seize and impound a motor vehicle found on private property, by virtue of Sec. 47-550, although the property owner insists on selling the automobile as junk under authority of House Bill 295?"

Briefly summarized, the 1925 Act provides that a sheriff, state police officer, municipal policeman or representative of