Where the legislature uses general words it is an accepted rule of construction that said words are used in the common and popular sense. It is clear from the foregoing that the legislature classifies school children as those attending school up to and including the twelfth grade; that minors attending state normal schools, business colleges, or other colleges or institutions of higher learning are referred to as students.

It is, therefore, my opinion that the words “school children” as used in said Act means any child under twenty-one years of age attending school up to and including the twelfth grade.

BUREAU OF MOTOR VEHICLES: Application of Chapter 81 of the Acts of 1943 to farm tractors; fees chargeable.

June 17, 1943.

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

Dear Mr. McDaniel:

I am in receipt of your letter dated June 8th, 1943, requesting my opinion upon the following questions, to-wit:

1. “Does the term ‘farm tractor used in transportation’ as used in the attached Act” (Chapter 81, Acts 1943) “come under the definition of motor vehicle’?”
2. “Will it be necessary that a title to a ‘farm tractor used in transportation’ be issued before such ‘farm tractor used in transportation’ can be registered?”

Section 1 of Chapter 81, Acts 1943, provides:

“That the following fees prescribed in this section shall be paid to the secretary of state upon the registration and re-registration of each farm tractor used in transportation and of each unit of farm machinery for use upon the highways for each calendar year;

“For each special farm tractor, including the trailer, wagon or vehicle pulled, used in transportation, the fee shall be three dollars.
“For each unit of special farm machinery, the fee shall be three dollars.”

Section 2 of said Act provides:

“A ‘farm tractor’ as used in this act, is defined to be a motor vehicle designed and used primarily as a farm implement for drawing farm machinery, including plows, mowing machines, harvesters and other implements of husbandry on a farm, and farm tractors when using the highways in traveling from one field or farm to another or to or from places of delivery or repair are exempt from registration or the display of license number plates. Said term shall also include the wagon, trailer or other vehicle pulled by a farm tractor.

“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.”

Burns’ R. S. 1933, Section 47-101, which provides for the registration of motor vehicles, reads in part as follows:

“The words and phrases used in this act are here-with defined and for the purpose of this act shall be construed as follows, except when otherwise expressly provided: The term ‘motor vehicle’ shall be construed to include automobiles, locomobiles, and all other vehicles propelled otherwise than by muscular power, except traction engines, tractors used exclusively in drawing or propelling farm machinery, * * *.

‘Tractor’ shall be construed to include tractors, tractor-trucks, pull-wagons, steel mules or any motor device designed for drawing or propelling trailers, semitrailers or vehicles of any kind, excepting those used exclusively in drawing or propelling farm machinery, grain and bean separators, clover hullers, ensilage cutters, corn shredders, corn hullers and portable sawmills.”
Under the plain and unambiguous language contained in each of the above quoted statutes, it is my opinion that it was the purpose and intention of the Legislature to exempt farm tractors from being registered under the provisions of the "Motor Vehicle Title Law" and that the only fee which is required to be paid for such "farm tractor used in transportation" is the three dollar fee specified in Section 1 of Chapter 81, Acts of 1943.

Therefore, the answer to each of your questions is in the negative.

INDIANA EMPLOYMENT SECURITY DIVISION:
Holidays: Whether Personnel Board may adopt rules contrary to state law with respect to legal holidays.

June 17, 1943.

Colonel Everett L. Gardner, Director,
Indiana Employment Security Division,
141 South Meridian Street,
Indianapolis, Indiana.

Dear Sir:

Your letter of June 3, 1943, received as follows:

"Being under the merit system, the Personnel Board establishes the policies regarding sick leave, vacation leave, and other regulations governing our personnel.

"Our state law sets aside twelve days out of each calendar year as legal holidays. Over a year ago, the Personnel Board made a ruling that only six of these twelve official holidays would be observed by this and every other division coming under its jurisdiction.

"We have felt and contended that we should have the right, as our law permits, to recognize such holidays. Would you please give us your opinion as to our rights regarding the twelve holidays permitted by our state law. Of course, during this national emergency, we do not expect to exercise the right for a legal holiday where it would interfere or slow down