bidden by any statute now in force under the rule above stated, such appropriations should not be included in an annual budget adopted under the present existing statute.

Therefore, in answer to your specific inquiry, it is my opinion that if an appropriation of funds by a common council of a city is contrary to any law now in force, the same cannot be legally made until after the acts of 1943 become effective, and then the procedure required by Section 64-1331 must be strictly followed.

DEPARTMENT OF CONSERVATION: Hunting, fishing, and trapping licenses, whether existing laws on the subject are available to soldiers who have been transferred to the enlisted reserve corps.

August 17, 1943.

Hon. Hugh A. Barnhart, Director,
Department of Conservation,
140 North Senate Avenue,
Indianapolis, Indiana.

Dear Sir:

Your letter of August 13, 1943, received as follows:

“This Department has received a number of applications for free fishing, hunting and trapping licenses from soldiers and others who served in the present emergency on or after December 7, 1941, and who have received from the Government a Certificate of Service whereby they are not discharged but are transferred to the enlisted reserve corps subject to call.

“In view of the provisions in both the 1937 and 1943 Acts requiring such applicants to have an honorable discharge from the service to entitle them to free licenses, will you kindly furnish us with your opinion on this matter and just what our procedure under the circumstances should be.”

Section 33, Ch. 21, Acts of 1937, was amended by Sec. 1, Ch. 266, Acts of 1943, to read in part as follows:
"The director is hereby authorized and required to prescribe and furnish permits to hunt, trap and fish in this state to honorably discharged soldiers, sailors, marines, nurses, and women's auxiliary corps of the army, navy and marines, who served in the army, navy, or marine corps of the United States during the Civil War, the War with Spain, the Philippine Insurrection, the service on the Mexican Border during 1916 and 1917, the World War I or the World War II, who, at the time of application for such permit, and who for a full period of six (6) months next preceding the date of application, were bona fide residents of this state."

The above statute declares an emergency and was effective on March 10, 1943, being the date the statute was approved by the Governor.

Chapter 254 of the Acts of 1943, same being Sec. 59-1007a, Burns' 1943 Supplement, is as follows:

"Section 1. Be it enacted by the General Assembly of the State of Indiana, That all persons who have served, or who are now serving, or who may hereafter serve as a part of the armed forces of the United States in the present war with Germany, Italy or Japan, or any of their allies, and the wives, widows, and children of such persons, who are residents of the State of Indiana, shall have and are hereby given all of the rights and privileges now held and enjoyed by soldiers, sailors, nurses, and/or other veterans, their wives, widows and children, of the first World War, under existing statutes or under any statute which may hereafter be enacted.

"Sec. 2. Whereas an emergency exists for a more immediate taking effect of this act, this act shall be in full force and effect on and after the first day of April, 1943."

Ch. 266 of the Acts of 1943 must be construed in pari materia with Ch. 254 of the Acts of 1943. See:

When so construed it is apparent that the legislature intended that the rights to permits to hunt, trap and fish in this state heretofore granted to soldiers, sailors, marines, nurses and women's auxiliary corps of the army, navy and marines was intended to be granted to all soldiers, sailors, marines, nurses and women's auxiliary corps of the army, navy and marines, who have served, who are now serving, or who may hereafter serve in World War II.

It is, therefore, my opinion that such members of such armed forces, aforesaid, who have served, who are now serving, or who may hereafter serve in World War II are entitled to such permits on application therefor, providing for a full period of six months next preceding the date of such application they were bona fide residents of the State of Indiana.

SECRETARY OF STATE: Corporations, authority of corporations whose charters have expired to reorganize under the 1929 Act.

August 18, 1943.

Mr. Warren Day,
Chief Corporation Counsel,
Office of the Secretary of State,
Indianapolis, Indiana.

Dear Sir:

I have before me your request for an official opinion concerning the acceptance and filing by the Secretary of State of the Articles of Acceptance of the Indiana General Corporation Act of 1929 as amended of ______ Company, which seeks to accept the terms of said General Corporation Act of 1929 and reorganize pursuant to the provisions of Section 46 and Section 47 of said General Corporation Act as amended.

You state in your letter that this corporation was organized on June 21, 1902, pursuant to Chapter 127 of the Acts of 1901 entitled:

"An Act concerning the organization and perpetuity of voluntary associations, repealing all laws in conflict therewith, legalizing the organization of certain asso-