

the names, salary rate and other provisions of the State Personnel Act have been complied with but that the amounts are incorrect, you are authorized under the statute to make correct computation of the pay roll and extend same upon said pay roll.

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**STATE TAX BOARD: Whether the 1941 Tax Act provides for competitive bidding in delinquent tax sales.**

April 14, 1942.

Mr. Noble W. Hollar, Secretary,  
Indiana Tax Board,  
State House,  
Indianapolis, Indiana.

Dear Sir:

I have before me your letter requesting an official opinion on the subject as to whether under Section 2 of Chapter 224 of the Acts of 1941, there is any provision providing for competitive bidding. This section is an amendment of Section 3 of Chapter 4 of the Acts of 1931, (Acts of 1931, p. 8) which was itself an amendment of Section 260 of the Tax Act of 1919. (Acts of 1919, p. 344.) Section 260 of the 1919 Act, as well as Section 3 of Chapter 4 of the Acts of 1931, contained the following provision, viz:

“The person offering at said sale to pay the required sum for the least quantity of any tract shall be considered the purchaser of such quantity” \* \* \*

The 1941 Section of this Act, however, contains no such provision but does provide as follows:

“The sale shall be for the entire description advertised and be free and clear of all taxes or other encumbrances.” \* \* \*

Acts of 1941, p. 716.

In view of the well settled rule of statutory construction to the effect that where a section of an act is amended “to read as follows,” the new section takes the place of the old

section, I am of the opinion that the old Section 260 of the 1919 Act can no longer be looked to as a means of providing competitive bidding. Since the amended section as set out in the 1941 Act contains no such provision but requires that the entire description shall be sold, in my opinion there is no provision for competitive bidding in the 1941 Act.

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**BUREAU OF MOTOR VEHICLES: Effect of Chapter 181 of the Acts of 1941; whether the same repeals Chapter 103 of the Acts of 1941.**

April 23, 1942.

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

Dear Sir:

This is to acknowledge your request for an official opinion on the following question:

“Will you please give us an official opinion as to whether or not Chapter 103 of the Acts of 1941 is in effect.

“We are under the impression that this Act was repealed by Chapter 181 of the Acts of 1941.”

Chapter 103 of the Acts of 1941 was approved March 5, 1941. Section 1 of this chapter amends Section 1 of Chapter 255 of the Acts of 1937. (Burns' Indiana Statutes Annotated, 1933, Section 47-1119.) The 1941 amendment of this section added subsections (f) to (i), inclusive. These additional subsections define the words “transportation,” “farm tractor” and “wagon, trailer or vehicle,” and in subsection (i) thereof provision is made for the licensing of farm tractors used by the owner or operator to transport his own commodities upon the highways. The fee for this license is \$3.00 per year.

After the approval of Chapter 103, the 1941 legislature passed, over the veto of the Governor, Chapter 181 of the Acts of 1941. This chapter repealed Chapter 255 of the Acts