it is my opinion that a prosecution for violation of the above-quoted section could be maintained against a civilian who operates a vehicle upon a roadway within said camp while under the influence of intoxicating liquor.

SUPERINTENDENT OF PUBLIC INSTRUCTION: County Superintendent—Whether entitled to the benefits of Chapter 97 of the Acts of 1941.

COUNTY SUPERINTENDENT: Whether wife of county superintendent inducted into military service may be appointed to fill the vacancy where legal qualifications are absent.

September 23, 1942.

Hon. Clement T. Malan,

State Superintendent of Public Instruction,

Indianapolis, Indiana.

Dear Sir:

I have before me your request for an official opinion in reply to the following questions:

"A county superintendent of schools is inducted into the military service. Does this county superintendent qualify as a teacher under Chapter 97, Acts of 1941, an act concerning public school teachers, etc.?

"A county superintendent of schools is inducted into the military service. May his wife, who is not properly licensed be appointed by the county board of education to act during the absence of the county superintendent?"

Chapter 97 of the Acts of 1941 is entitled: "An Act concerning public school teachers who have entered or who shall enter the military service or services auxiliary thereto, of the United States of America."

An examination of this Act discloses very clearly that it deals with contract rights of public school teachers rather than official rights of elected or appointed officers. The county superintendent of schools does not occupy a contractual rela-
tionship with anyone but, on the other hand, is an officer charged with certain official duties. In addition to this, refer-
ence to Section 8 of the Act in defining the term "teacher" as used in the Act, clearly shows that the county superin-
tendent is not a teacher within the meaning of that Act. Note the language of Section 8:

"The term 'teacher' as used in this act shall mean and include licensed public school teachers, librarians, supervisors and principals of all public school corpora-
tions, and licensed assistant superintendents and superintendents of such school corporations."


The answer to your first question is in the negative.
The same is true of the second question. The statute sets up particular qualifications for the county superintendent of schools and I know of no Act which has changed those qualifications. If we assume that the wife of the county superin-
tendent of schools who has been inducted into service, does not have the qualifications for appointment I think it must be self evident that she cannot serve as such officer.

Your second question is also answered in the negative.

INDIANA TAX BOARD: Taxation—Whether shares of stock in national banks or state banks which are located outside the State of Indiana are taxable intangibles under the Intangibles Tax Act when owned by others. Are shares of stock in building and loan associations taxable under the Intangibles Tax Act?

October 3, 1942.

Hon. Henry S. Murray, Chairman,
Indiana Tax Board,
Indianapolis, Ind.

Dear Mr. Murray:

I have before me your letter wherein you ask for an official opinion in answer to the following questions: