only one exception, and that is as to beverages which are exempt from tax. (See Sec. 12-805 and Sec. 12-806, *supra*).

In other words, if the beverage is not exempt from the tax under the law it must be stamped when in possession of the wholesaler, and if it is not so stamped, his possession is unlawful.

I think it is clear, therefore, that when the statute provides that such stamps shall be cancelled by the permittee at the time of the withdrawal of the beverage for sale or gift, it refers to the time when the beverages are brought from the distillery or from a government bonded warehouse to an Indiana wholesaler's premises. This conclusion, I think, is supported by the further provision in the first quoted paragraph above that "no permittee mentioned in this paragraph shall sell or give or withdraw any such beverages for sale or gift, * * * if the container thereof shall not have affixed thereto duly cancelled stamps of the proper denominations." * * * The language "no permittee mentioned in this paragraph" clearly includes distilleries and rectifiers.

In my opinion, the question submitted should be answered to the effect that stamps evidencing the payment of the excise stamps on alcoholic spirituous beverages should be affixed and cancelled at the time such beverages are brought from a distillery or from a government warehouse to an Indiana wholesaler's premises.

DIVISION OF LABOR: Acceptance of assignments of wage claims under the 1939 Act—whether right of commissioner to receive same is affected by the fact that employee voluntarily quit employment.

April 17, 1941.

Mr. Thomas R. Hutson,
Commissioner of Labor,
State House,
Indianapolis, Indiana.

Dear Sir:

Your letter of April 10, 1941, reads as follows:

> "Referring to the Acts of 1939, Chapter 95 specifically Sections 2 and 5, Page 503, the question now arises as to the right of the Commissioner of Labor to

accept assignment of unpaid wages in the case where the employee voluntarily leaves or quits his employment.

"I would appreciate your official opinion as to whether or not the Commissioner of Labor can accept assignment of wage claims regardless of whether or not the claimant quit or was discharged from his or her employment."

Sections 4(a) and 5 of Chapter 95 of the Acts of 1939, read as follows:

Sec. 4 (a). "It shall be the duty of the commissioner of labor to enforce and to insure compliance with the provisions of this act, to investigate any violations of any of the provisions of this act, and to institute or cause to be instituted actions for penalties and forfeitures provided hereunder. The commissioner of labor may hold hearings to satisfy himself as to the justice of any claim, and he shall cooperate with any employee in the enforcement of any claim against his employer in any case whenever, in his opinion, the claim is just and valid."

Sec. 5. "The commissioner of labor is hereby authorized to take assignments of wage claims of less than one hundred dollars ($100.00), rights of action for penalties, mechanics' and other liens of workers, without being bound by any of the technical rules with reference to the validity of such assignments; and shall have power and authority to prosecute actions for the collection of such claims of persons who, in the judgment of the commissioner, are entitled to the services of the commissioner and who, in his judgment, have claims which are valid and enforceable in the courts. The commissioner shall have power to join various claimants in one preferred claim or lien, and in case of suit to join them in one cause of action."

The circumstance of the severance of the relationship of employee and employer, whether caused by the act of the employer or by the act of the employee, does not seem to be of controlling importance.

The controlling question is whether or not there is a valid claim for wages as defined by the Act. If there is a valid claim for wages, then the Commissioner of Labor can accept assignments of wages regardless of whether or not the claimant himself severed the relationship of employer and employee.

STATE BOARD OF REGISTRATION FOR ARCHITECTS: The Indiana Architectural Act—Right of Board to make and amend rules and regulations.

April 17, 1941.

Indiana State Board of Registration for Architects,
Mrs. Helen Keating, Secretary,
State House,
Indianapolis, Indiana.

Dear Sirs:

I have before me your request for my opinion, dated April 10th, and reading as follows:

> "At the meeting of the Indiana State Board of Registration for Architects on April 8th, it was decided that the Board respectfully request an opinion from you as to whether or not this Board has the power and authority to make changes in the rules and regulations of the Board."

The answer to your question depends upon the authority, if any, vested in your Board to adopt and promulgate rules and regulations in connection with the administration of the duties of your Board.

Sec. 2 of Chapter 62 of the Acts of 1929, which is "The Indiana Architectural Act" creates the "Board of Registration for Architects." Sec. 3 of said Act defines the powers of said Board and provides, among other things, as follows: "Subject to the approval of the *council* the Board is hereby authorized to make such by-laws and prescribe and promulgate such rules as may be deemed necessary in the performance of its duty."

Power to make rules and regulations relating to the planning, construction and alteration of buildings is lodged in "The Administrative Building Council of Indiana," created by