AUDITOR OF STATE: Distribution of gasoline tax to cities and towns where town has been organized subsequent to a decennial census.

April 24, 1941.

Mr. Richard T. James,
Auditor of State of Indiana,
State House,
Indianapolis Indiana.

Dear Sir:

I have your favor of the 23rd inst. relating to the distribution of motor vehicle tax funds to political subdivisions of municipal corporations in the State, all as provided under Chapter 168, of the Acts of 1941, submitting the following questions:

"The question arises: Can the Auditor of State include in his distribution figures for July 1, 1941, the town of Kingsbury without the taking of an official United States Census?

"Second—If the town of Kingsbury should petition the Federal Census Bureau and have a census taken and approved by said Bureau can the Auditor include such census as the last United States Census?"

The questions submitted were discussed in the Opinion rendered by me on April 21, 1941. In conformity with that Opinion, your first question is answered in the negative and your second question in the affirmative.

While the first question submitted in your letter of April 23rd is a revision of your first question heretofore submitted on this subject, it does not change the principles applicable thereto and accordingly the answer thereto is in the negative.