However, it should be noted that Section 24 of Chapter 117 of the Acts of 1937 indicates that it is proper to make a disclosure of gross income or the amount of tax paid, or any other information reflected by the reports filed under the provisions of that Act to "any * * * legal representative of the State in any action in respect to the amount of tax due under the provisions of this Act." The Governor of the State of Indiana has, in communications addressed to the Collector of Internal Revenue of the United States of America, designated the Treasurer of State as the person to represent the State in performing the functions of comparing the returns filed under the Indiana Gross Income Tax Act with returns filed under the Federal Net Income Tax Act for the purpose of ascertaining whether any additional tax is due to the State. Therefore, the Treasurer of State in this instance is clothed with the authority conferred upon him by the Governor of Indiana, and, after an examination of the papers filed with the Collector of Internal Revenue by the Chief Executive of this State, I am of the opinion that the Treasurer of State is, for this purpose, a "legal representative of the State" and that his proposed investigation is contemplated by the language "any action in respect to the amount of tax due under the provisions of this Act."

Therefore it will be proper for the Gross Income Tax Division to furnish the Treasurer of State with the certified copies of the Gross Income Tax Returns of the individuals for use in ascertaining the correct amount due from such individuals under the provisions of the Indiana Gross Income Tax Act.

STATE HIGHWAY COMMISSION: Are the State colleges State institutions within the meaning of Chap. 113 of the Acts of 1941?  

July 1, 1941.

Hon. James D. Adams, Chairman,  
State Highway Commission,  
State House Annex,  
Indianapolis, Indiana.

Dear Mr. Adams:

I have before me your letter in which you state that you have requests from at least two of the State educational institutions; namely, Indiana University and Ball State Teachers' College,
to perform highway services on highways and driveways of
the premises controlled by those institutions, they relying upon
the provisions of Chapter 113 of the Acts of 1941.

Section 1 of Chapter 113 of the Acts of 1941 provides as
follows:

"Be it enacted by the General Assembly of the State
of Indiana, That, from and after the passage of this
act, the State Highway Commission shall improve and
maintain all highways and driveways on the premises
of all the state institutions in the same manner as state
highways are improved and maintained, upon request
being made so to do by the boards of trustees of the
several state institutions."

You request an opinion as to whether Ball State Teachers' College and Indiana University are "State institutions" within the meaning of the above quoted language, so as to make the above Act applicable to them.

It has been suggested that perhaps the language "State institutions" applies only to the State's benevolent and penal institutions. There is doubtless ample ground upon which such institutions could be classified by the Legislature upon a different basis that educational institutions for the application of the provisions of this Act. However, the Legislature apparently has not made the classification but has used general language only which, in my opinion, is sufficient to include the educational institutions referred to by you.

In the Section of the statute recognizing Indiana University as "the University of the State" it is expressly described as an "institution." (Burns' Indiana Statutes Annotated 1933, Sec. 28-5301).

In the Act of 1929 renaming the Indiana State Normal School at Muncie as "Ball State Teachers' College" and in granting to it all the powers and privileges, property and funds belonging to the school under its former name, it is expressly referred to as an "institution." (Burns' Indiana Statutes Annotated 1933, Sec. 28-5205, and Sec. 28-5206). In fact, I think it is not at all uncommon to refer to such colleges and universities as "institutions of learning" or "educational institutions." If they are "institutions" at all within the meaning of this Act, I have no difficulty in concluding that they are "State institutions." In other words, until further clarification is made by the legisla-
ture itself, if clarification is needed, it seems to me that the language "State institutions" or "all the State institutions" must be held to include the universities referred to in your letter.

STATE FIRE MARSHAL: Outdoor Moving Picture Shows: Application of Chapter 83 of the Acts of 1937 to such shows.

July 10, 1941.

Mr. Clem Smith,
State Fire Marshal,
Fire Marshal Department,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter of the 1st. inst., requesting my opinion as to the necessity of a permit for the operation of outdoor moving picture shows under the provisions of Chapter 83, Acts of 1937.

The pertinent facts recited in your letter are as follows:

The operation of moving pictures and displays outdoors, the only equipment being a portable projector and a screen;

Admission fees are not charged in most instances;

A small charge for a seat upon benches provided is sometimes charged;

Operator's profit is derived in most instances from local merchants.

A more accurate statement of your question seems to me to be:

Are the above facts sufficient to bring the operators of these machines under these conditions within the purview of Chapter 83, Acts of 1937, supra, so as to require a permit therefor?

The answer to your question depends upon the interpretation of said act.

Heretofore, under date of August 5, 1937, the Attorney General rendered an official opinion involving the interpreta-