BUREAU OF MOTOR VEHICLES: Whether a motor vehicle used part time for transportation of children can be registered as a school bus under the 1941 Act.

November 28, 1941.

Mr. R. Lowell McDaniel, Manager,
Bureau of Motor Vehicles,
State House, Room 109,
Indianapolis, Indiana.

Dear Sir:

Your letter of November 27, 1941, has been received wherein you ask the question:

"Can a motor vehicle that is used for purposes other than transporting school children, a part of the time, but which does have a contract with the public school authorities of Indiana, and does transport school children, be registered as a school bus under the above act?"

The act to which you refer, Chapter 79 of the 1941 Acts of the General Assembly, reads as follows:

"School Busses—Definition.

"SECTION 1. Be it enacted by the General Assembly of the State of Indiana, That as used in this act and unless a different meaning appears from the context: The term 'school bus' shall be construed to mean any bus, hack, automobile, conveyance, motor vehicle, or other vehicle of any kind which is used to transport school children to and from school, and/or from school athletic games or contests or other school functions, which vehicle or conveyance is operated exclusively under, and by virtue of, a contract with the public school authorities of the State of Indiana.

"Registration—Application—Filing—Fee.

"SEC. 2. Before any school bus shall be operated or driven on any public highway of this state, the owner thereof shall file, as required by law, a verified application for the registration of such school bus in the office of the secretary of state or in any branch office established by the secretary of state. A fee of
ten dollars shall be paid to the secretary of state upon the registration or reregistration of such school bus.

"Owners and Operators—Exemption From Payment of Additional License Fees for Operation.

"SEC. 3. Owners and operators of school busses shall be and are hereby specifically exempted from the payment of any additional license fee for the operation of such school bus other than as herein provided.

"Repeal.

"SEC. 4. All laws and parts of laws in conflict here- with are hereby repealed."

I am of the opinion, after an examination of the above act, that a motor vehicle that is used for purposes other than transporting school children, part of the time, or for purposes not contemplated under the above definition of school busses, but which does have a contract with the public school authorities of Indiana and does transport school children, cannot be registered as a school bus as provided for in the act above quoted.

TAX BOARD: Taxability of out of state deposits under Intangibles Tax Act; business situs, division of.

Hon. Judson H. West,
Intangibles Tax Administrator,
Indiana Tax Board,
Indianapolis, Indiana.

November 28, 1941.

Dear Sir:

I have before me your request for an official opinion in answer to certain questions which I will refer to in the order of their consideration. The first question is as follows:

"1. For the purposes of the Intangibles Tax Act of 1933, with particular reference to the clause in subsection (b) of Section 1 thereof reading, "the term "intangible" or "Intangibles" shall not apply to, mean nor include any intangible having an actual business situs outside the State of Indiana,' how should the term 'actual business situs' be defined?"