It is clearly seen from the above section of the statute that the legislature has expressly provided that it is not a county duty or obligation to take care of the poor other than those in a county institution ** * * * ."

As it is the duty of the county to support and care for the inmates while living, it is likewise the duty and obligation of the county to assume their burial expenses.

I am unable to find any statute which can be construed to relieve the county of bearing the expense of the burial of deceased inmates of the county asylum.

Section 63-602, Burns 1933, provides for a relative claiming the body of a deceased inmate for burial. Does the fact that a relative claims the body for burial relieve the county of the expense of burial? In my opinion it does not. It may be that where a particular relative is amply able to bear the expense, he is morally obligated to do so; legally he is not. On the other hand, the relative may be as poor as the inmate. He may be a brother or sister, father or mother, and desires to take the body to his or her home or to a place of worship to have the last rites said. Surely in such a case this request would not be denied on account of the poverty of the one so claiming the body.

In my opinion, in answer to your letter, the county has authority to pay the burial expense of a deceased inmate of a county asylum where the body is claimed by relatives and it is not an obligation of the township.

FINANCIAL INSTITUTIONS, DEPARTMENT OF: Petty Loan Act, validity of loans of $300 or less at 8 per cent discount where principal is repaid in installments.

June 22, 1939.

Hon. Ross H. Wallace, Director,
Department of Financial Institutions,
Indianapolis, Indiana.

Dear Sir:

I have before me your request for an official opinion in answer to the following question:

"Can an individual, partnership or corporation legally make loans of $300.00 or less at an 8 per cent per annum
discount rate on the amount loaned in cases where the principal loan is required to be repaid in twelve equal monthly installments?"

I think it is obvious that a contract agreeing to pay interest at the above rate by anyone other than a corporation is usurious under the terms of section 19-2001 of Burns Indiana Statutes Annotated (1933). While that section provides that interest as used therein includes discount and may be paid and collected in advance, it does not authorize the collection of any part of the principal in advance of the full annual period upon the basis of which the interest or discount is charged. An 8 per cent discount computed upon the entire principal, which principal is payable in equal installments over a period of one year, is clearly in excess of the legal rate which may be charged, except as applied to corporation borrowers.

Moreover, if such person, copartnership or corporation is engaged in the business of making loans in the amount or of the value of $300.00 or less, the charging of such a rate would be invalid under the Petty Loan Act without a license under that Act.

FINANCIAL INSTITUTIONS, DEPARTMENT OF: License for petty loan business, whether issuable to receiver succeeding former licensee by court order.

Hon. Ross H. Wallace, Director,
Department of Financial Institutions,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter requesting an official opinion in answer to the following question:

"May the Department of Financial Institutions issue a small loan license to a receiver for a corporation which has heretofore been conducting a petty loan business under a license issued by this department."

You state that the receiver for the corporation has been ordered by the court to carry on the business of the loan company and has been specifically directed and authorized to make new loans under the Petty Loan Act. Section 1 of the