The reserve fund, as above provided, can not be distributed to the members except upon dissolution of the fund. No undivided profit-account is provided for under the Act and I do not think the language of the Act can be so construed as to permit one. After the required per cent of the net income of the corporation is paid at the close of the fiscal year, the remainder of the net income should be paid out in dividends.

AUDITOR OF STATE: Legislator's salary may not be garnisheed during session.

January 28, 1939.

Hon. Frank G. Thompson,
Auditor of State,
State House, Indianapolis.

Dear Mr. Thompson:

Your letter of January 26 received, in which you state:

"We request your official opinion as to whether a Legislator's salary can be garnisheed while the Legislature is in session, in view of Article 4, Section 8, Constitution of the State of Indiana."

Attached to your letter are two purported court orders in proceedings supplemental to execution in the case of Frank Woodworth v. William Brown, and Neighborhood Grocery-Fern Elliott v. William Brown, from the justice of the peace court of Center Township, Howard County, Indiana.

The judgment is not set out in either order nor the time when judgment was taken, nor is it shown that the court had jurisdiction of either the person or subject matter. Furthermore there is no showing in the order that execution was ever had and returned unsatisfied. Under such circumstances I am of the opinion that the order made is not enforcible and you would not be justified in withholding any money due the said William Brown.

In answer to the specific question contained in your letter, I am of the opinion that the salary of a member of the Legislature while in session can not be garnisheed. Such a proceeding is a civil process and Article 4, Section 8, of the Constitution of Indiana specifically provides: "Senators and Representatives, * * * shall not be subject to any Civil process, during the session of the General Assembly, nor during the next fifteen days before the commencement thereof."