INSURANCE, DEPARTMENT OF: Whether fire marshal tax applies to domestic insurance companies writing fire premiums.

November 17, 1939.

Mr. Geo. H. Newbauer,
Commissioner of Insurance,
Department of Insurance,
Indianapolis, Indiana.

Dear Sir:

Your letter of November 7th asks the question "whether or not chapter 286 of the Acts of 1937 providing for a fire marshal tax applies to domestic insurance companies writing fire premiums."

Permit me to refer your attention to an opinion from this office, dated February 24, 1937, upon the general subject about which you inquire, and which I believe answers your present question. There is no disposition to change or modify that opinion.

INHERITANCE TAX DIVISION: Acts of 1939, chapter 157, p. 733, amending inheritance tax law to require court to transmit schedule to county assessor or inheritance tax appraiser does not repeal chapter 285, section 1 of Acts of 1937.

November 20, 1939.

Hon. Isaac Kane Parks,
Inheritance Tax Administrator,
State Board of Tax Commissioners,
State House, Room 231,
Indianapolis, Indiana.

Dear Mr. Parks:

I have your letter of November 15, 1939, in which you state:

"The Indiana legislature passed Senate Bill No. 188 on the closing night of its session. This bill was approved March 9, 1939. The law appears in the 1939 Acts, page 733.

"The title of the Act recites that it is— 'An Act to amend section 1 of an Act entitled "An Act to amend section 8 of an Act entitled 'An Act to provide for a tax