

year thereafter, shall in no case exceed, in the aggregate, ninety per cent of the appropriations made and expended for salaries in such municipal corporation during the year 1931."

This section does not operate with respect to previously existing individual contracts. It is in limitation of the authority of officers authorized to make appropriations. Before payments are made from public funds by officers in such cases, the payment, of course, should be supported by a legal appropriation.

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**GOVERNOR: Scope of chapter 75 of Acts of 1933 as a legalizing act.**

June 5, 1933.

Hon. Wayne Coy, Under Secretary  
To the Governor,  
Indianapolis, Indiana.

Dear Sir:

I have before me your letter with reference to chapter 75 of the Acts of 1933 which reads as follows:

"All bonds, notes and other written obligations heretofore issued by or in the name of any county, township, municipality, special assessment or taxing district, either for corporate or municipal purposes, or for the purpose of constructing public improvements and in anticipation of assessments or special taxes levied or to be levied on account thereof, where said bonds, notes or other written obligations have been sold and the money received from the sale thereof retained, or where said funds have been used for the purpose for which said obligations were ordered to be sold, or where the improvement, on account of which said obligations were issued, has been completed and accepted, are hereby legalized and declared valid; and all proceedings and acts under which said bonds, notes or other written obligations were sold or issued are hereby fully legalized and declared valid."

Acts of 1933, page 485.

You submit the following question:

“Does the act apply to all issues of any municipality, for whatever purpose issued within the terms of the act, which may be invalid for the reason of failure to secure the consent of the board of tax commissioners, or some like defect, which might have occurred in any issue of the past ten years or so, or is the act intended to cure some known defect in borrowings provided for as a part of the attempted relief programs of the past several years?”

The above act appears to be a general legalizing act, affecting all bond issues within the terms of the act as above set out and, in my opinion, is not limited to borrowings growing out of attempted relief programs.

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**AUDITOR OF STATE: How monthly reports should be made by dealers of motor vehicle fuel “other than gasoline.”**

June 9, 1933.

Hon. Floyd E. Williamson,  
Auditor of State,  
Indianapolis, Indiana.

Dear Sir:

I have before me your letter of June 8, 1933, requesting an official opinion upon the question of how monthly reports should be made by dealers of motor vehicle fuel “other than gasoline.”

Section 1 of chapter 159 of the Acts of 1933 provides that all dealers “shall on or before the 25th day of each calendar month, render and transmit to the auditor of state a verified statement, *on such forms as the auditor of state shall prepare, furnish and prescribe* of the total number of gallons of motor vehicle fuel sold, etc.” (Our italics.)

You have heretofore prescribed form 1-B, which form has been approved by the state board of accounts and by this office, and such form therefore becomes the standard required form under the provisions of section 1 above referred to, and all dealers are required to accept such form as so prescribed by you. Such form, as prescribed and prepared by you, is in accordance with the other provisions of section 1 which re-