

evident when we note that in section 12, a hotel can become a retailer by paying an additional fee for the privilege of selling in its rooms.

Taking all of the above and foregoing into consideration, it follows, therefore, that there is no intention exhibited on the face of the act to subject the implied rights granted to proprietors, stewards and clubs to any implied or express restriction as to the container in which such beverages may be either purchased or received or delivered for consumption on the premises.

Since there is no prohibition, express or implied, against the importation, transportation, sale and delivery under the three questions contained in your request, it is my opinion that the same may be legally authorized.

VETERINARIAN, STATE: Whether trusteeship of school board is lucrative office.

August 12, 1933.

Mr. L. O. Fish,
Office of State Veterinary,
Indianapolis, Indiana.

Dear Sir:

I have before me your request for an official opinion based upon the following facts:

A trustee of the school board of the town of Spencer, receiving an annual compensation of sixty dollars, has subsequently been appointed to the office of deputy state veterinarian. The question is, whether or not the trusteeship of the school board is a lucrative office within the contemplation of Article II, section 9, of the Constitution of the State of Indiana.

Article II, section 9, of the Constitution provides:

“No person holding a lucrative office or appointment under the United States, or under this state shall be eligible to a seat in the General Assembly; nor shall any person hold more than one lucrative office at the same time.”

It has been repeatedly held that the office of school trustee is a lucrative office within the meaning of the above section. Likewise, the courts have ruled a deputyship under a state officer is to be deemed a lucrative office, and that the amount

of compensation is not the criterion to be used in its determination.

In the case of *Wells v. State of Indiana, ex. rel. Peden*, 175 Ind. 380, a trustee of the school board of the town of Spencer, Indiana, receiving a compensation of \$60.00 per annum, was appointed deputy county auditor. The office of the membership of the school board was declared to be vacant and a successor appointed and qualified. The facts are practically identical with the ones in your question. The supreme court therein, ruled both offices to be lucrative, and the procedure below to be correct.

It is my opinion, that the acceptance of the office of deputy state veterinarian vacated the office of trustee of the school town of Spencer.

TAX COMMISSION: Taxation—meaning of “paid-in value” as used in chapter 82 of Acts of 1933.

August 12, 1933.

Hon. Philip Zoercher, Chairman,
State Board of Tax Commissioners,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter requesting an interpretation of the language, “paid-in value of its shares of capital stock, issued and outstanding,” as used in section 5 of chapter 82 of the Acts of 1933. The particular question is, whether the above language refers to the actual amount paid in or whether it refers to the present cash value or sale value.

I think said language clearly refers to the actual amount paid in as distinguished from the face or par value. It does not have reference to cash value or sale value.

HIGHWAY COMMISSION: Whether it may reimburse A. M. Smith for right-of-way.

August 12, 1933.

Hon. James D. Adams, Chairman,
State Highway Commission,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter requesting an opinion as to whether the commission may legally reimburse A. M. Smith