

PUBLIC INSTRUCTION, DEPARTMENT OF: Whether school corporation with tuition levy of \$1.20, but no poll levy may receive assistance from school relief funds.

February 16, 1933.

Hon. C. R. Hertenstein,
 Director of State School Relief,
 Department of Public Instruction,
 Indianapolis, Indiana.

Dear Sir:

I have before me your inquiry of February 15th, as follows:

“Please inform me as to whether a school corporation that has a total special and tuition school levy of \$1.20 only, but has no poll levy, is eligible to receive assistance out of state school relief funds consistently with the provisions of the 1931 state school relief law (Acts 1931, pages 566 to 572).”

Under the provisions of section 6, chapter 163, of the Acts of 1931, there is a specific limitation against the distribution of funds provided for, unless the school authorities have “levied local tuition tax and special school tax for current operating expenses in such amount that the total of both levies shall be not less than one hundred twenty cents on each one hundred dollars of taxable property *and twenty-five cents on each taxable poll in such township or school town or city.*”

It is my opinion, that this proviso excludes a school corporation which has only levied \$1.20 as the aggregate school levy without levying any poll tax from receiving aid under the relief provisions of the act of 1931.

TAX COMMISSION: Distinction between withdrawal of grain on account and sales; whether subject to store license tax law.

February 16, 1933.

Hon. L. C. Johnson,
 Administrator, State Board of Tax Commissioners,
 Indianapolis, Indiana.

Dear Sir:

Your letter of February 15th has been referred to me, in which you submit the following statement of facts: