WORLD'S FAIR COMMISSION: Expenses allowed for Indiana's commission at World's Fair.

April 6, 1933.

Hon. Richard Lieber, Director,
Indiana's Commission,
A Century of Progress,
Indianapolis, Indiana.

Dear Sir:

I have your letter of April 5th making inquiry as to whether the Century of Progress Commission is able legally to make an arrangement with a concessionaire to buy from him at cost a part of the first edition for a sum not exceeding $1,500.00 of a certain catalogue of about forty-two to forty-eight pages on the exhibit of the state of Indiana at Chicago.

I find from the Acts of 1929, page 285, authority for the organization of your commission under appointment of the governor of the state and that the commission under Acts of 1931, page 395, was given a total appropriation of fifty thousand ($50,000.00) dollars by the legislature. This appropriation is given for the following purpose: "To meet the expenses of said commission for a state exhibit at the Chicago World's Fair in 1933."

I am of the opinion that the commission is legally authorized to make the expenditure that you inquire about.

AUDITOR OF STATE: Gasoline tax—legality of auditor waiving 10 per cent penalty on payment of tax on inventory of gasoline on hand April 7, 1933.

April 10, 1933.

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

Dear Sir:

Your letter of April 8th has been received, reading as follows:

"Please furnish this office with an opinion as to the legality of the auditor waiving the 10% penalty on payment of tax on inventory of gasoline on hand April 7th; the date on which the recently enacted motor vehicle
fuel tax law provided for the changing of the mode of payment of said tax from the sales plan to the purchase plan."

The Indiana motor vehicle tax law as amended at the 1933 session of the legislature does not provide for the waiving of the 10% penalty on payment of tax on inventory of gasoline on hand April 7th, the date when the new amendments took effect. However, it is the belief of the writer that in the administration of this law, the practical side must be considred, and in view of the fact that the new amendments place an unexpected burden upon such dealers as have heretofore operated under the sales plan and who, now, by reason of the provisions of the new amendments, are compelled to operate on the purchase plan, with the resultant liability for a large amount of tax upon their stock on hand, it would be entirely proper for you to determine the amount of indebtedness for tax at the time of such change to the purchase plan, and make such arrangements and agreements for its settlement as in your discretion you may deem advisable.

While the law does not specifically provide for the waiver of 10% penalty, I believe that the making of a specific agreement in such cases would, in itself, constitute a waiver of such penalty, with the understanding, however, that upon failure to keep such agreement to the letter, the 10% penalty and all other penalties would apply as though such agreement had not been made.

PUBLIC INSTRUCTION, DEPT. OF: Teacher tenure law—
construction of provisions of chapter 116 of Acts of 1933
amending same.

April 11, 1933.

Honorable Grover Van Duyn,
Assistant State Superintendent,
Department of Public Instruction,
Indianapolis, Indiana.

Honorable Sir:
I have before me your letter of April 5, 1933, presenting three specific questions with reference to the Teacher Tenure Law as amended by chapter 116 of the Acts of 1933 which became a law without the signature of the governor.