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.

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-
quire dealers to keep true and correct records in detail of all transactions in the various kinds of motor vehicle fuel.

Heretofore, on May 15, 1933, this office gave an unofficial opinion upon the method in which form 1-B, as prescribed by you, should be prepared. I see no reason for changing such opinion and I therefore incorporate into this official opinion the material portions of such unofficial letter, as follows:

1. Each separate kind of fuel should be reported independently.

2. If the net gallonage of such fuel as shown by line 9 on form 1-B, is in excess of the inventory as shown by line 11, the difference should be entered in line 10 in black figures, in which case the gallonage as shown by such black figures should form the basis of computation of tax, and the report for the succeeding month should use line 11 of the preceding report as the figures in line 1 of such succeeding month's report.

3. If the gallonage as shown by line 9 in such report is less than the inventory at the end of the month as shown by line 11, then the difference should be shown in red on line 10, in which event, no tax would be payable on such kind of fuel, and the inventory at the first of the month for the next succeeding monthly report as shown by line 1 would use the figures as shown by line 9 of the previous month's report.

4. In determining the amount of tax to be paid on any monthly report, the total of the black figures on line 10 for the various kinds of fuel, would be the number of gallons upon which tax is to be paid.

5. Where red figures are shown on line 10 in some of the columns and black in others, no attention should be paid to the red figures, but the total of the black figures should form the basis of computation of the tax. Of course, where all of the figures are red, no tax would be payable.