tracts, all funds from the investment of capital, and all receipts from any source whatsoever, one per cent."

I am of the opinion that the monies received as an annuity or as disability compensation come within the purview of "* * * all funds from the investment of capital, and all receipts from any source whatsoever, * * *"; and therefore that such receipts constitute "taxable gross income" under the provisions of the law.

HIGHWAY COMMISSION: Whether commission would be justified in paying bill of Muncie Water Works Company for lowering their mains.

July 11, 1933.

Hon. Evan B. Stotsenberg,
Commissioner,
State Highway Commission,
Indianapolis, Indiana.

Dear Sir:
I have your letter of July 1st in regard to the matter of the bill of the Muncie Water Works Company for lowering their mains in the sum of $546.35.

Inasmuch as the mains were not on a public highway and they had a prior grant of right-of-way over that particular ground, they would not come under the same rule as where the mains have been constructed on a public street or highway.

It is my opinion, therefore, that the commission would be justified in paying this bill for lowering the mains.

GROSS INCOME AND STORE LICENSE DEPT.: Liability of Sinclair Oil Refining Company for store license tax.

July 12, 1933.

Mr. N. W. Gordon,
Gross Income Tax and Store License Division,
Department of Treasury,
Indianapolis, Indiana.

Dear Sir:
I have before me your request for an official opinion regarding the liability of Sinclair Oil Refining Company for store license tax under the following conditions, namely:
Under date of June 26, 1933, the Sinclair Oil Refining Company mailed to the department application for store licenses for filling stations opened during the period from January 1 to May 21, 1933. The fees were based upon the provisions of section 5 of chapter 207 of the Acts of 1929. (Acts of 1929, p. 695.)

In the meantime, by an act approved May 11, 1933, section 5, supra, was amended so as to materially increase the amount of the license fee due, if said amended section is held to apply. Your question is, whether under the circumstances you are authorized to accept the fees under the original section 5 or whether you should require the payment of fees under the amended section 5.

The Acts of 1933 became effective on May 22, 1933, at 10 o'clock a.m. The application in the case under consideration was filed on June 26, 1933.

In my opinion, upon all applications filed after the effective date of section 5, as amended in 1933, the fees collected should be governed by that act.

On all applications filed prior to the effective date of the amendment of 1933, the fees to be charged and collected are governed by the original section 5.

INDIANA UNIVERSITY: Hydrophobia—proposed method of treatment of such cases.

July 12, 1933.

Hon. C. G. Culbertson, M. D.,
Director, State Board of Health Laboratory,
Indiana University School of Medicine and Hospitals,
Indianapolis, Indiana.

Dear Sir:

I have before me your inquiry of July 5, 1933, reading as follows:

"The question of the treatment of hydrophobia cases by the state comes up in controversial form very frequently. The two present existing laws are far from permitting this service to be efficiently carried out by the state board of health.

"Since the logical method of handling indigents is to have them treated at home by the local doctor, it would