GROSS INCOME AND STORE LICENSE TAX: Stores—
license fees in case of separate locations.

August 15, 1933.

Mr. Norman Gordon,
Auditor and Claim Adjuster,
Store License Division,
Department of Treasury,
Indianapolis, Indiana.

Dear Sir:

I have before me your request for an opinion with refer-
ence to the taxability of various concessions operated by Ring-
ling Brothers and Barnum and Bailey Circus.

From your explanation, there are ten separate locations
on the grounds at which sales of merchandise are made. In
my opinion, each one of these locations should be treated as
a separate store and the tax paid accordingly.

VETERINARIAN, STATE: Vaccination of hogs sold at auc-
tion sale barn.

August 18, 1933.

Hon. J. L. Axby,
State Veterinarian,
Livestock Sanitary Board,
Indianapolis, Indiana.

Dear Sir:

I have before me your request for an official opinion rela-
tive to the vaccination of hogs sold at auction sale barns, com-
munity sales, and stock yards not under federal supervision,
located in the State of Indiana. Your inquiry presents the
following question:

“May unvaccinated hogs be sold at sales barns, com-
munity sales, or public stock yards after presentation
there for sale where the sale is made direct from the
truck and hogs are not unloaded into any pen or pens,
enclosures or barns?”

Chapter 56 of the Acts of 1933, page 416, at 419, we find
the following:

“Any swine sold or offered for sale through such
auction sale barns and not accompanied with the own-