Moreover, in section 1, paragraph (h) of said act in defining "gross income," the following language is used:

"(h) In case of domestic insurance carriers, gross income shall not include income which becomes a reserve or other policy liability in accordance with the laws of this state or the rulings of the duly authorized supervisory officials and shall not include such premium income as is derived from business conducted outside this state on which such domestic insurance carrier pays a premium tax of one per cent or more."


Note the language, "domestic insurance carriers." This is surely broad enough to include mutual as well as stock companies. I can see no reason for holding that the above expression means only stock companies when it so clearly is not thus limited. In my opinion, it means both stock and mutual companies, and evidences a clear intent of the legislature to include both within the meaning of the act. If mutual insurance carriers were to be exempted, I can see no reason for defining their gross income and making it the subject of special treatment.

For the reasons herein given, in my opinion, domestic mutual insurance companies are not exempted from the tax imposed by chapter 50 of the Acts of 1933. It is my further opinion that in arriving at their taxable "gross income," the provisions of section 1, paragraph (h) are applicable.

---

AUDITOR OF STATE: Whether oil blended with gasoline and sold as such is taxable per gallon, the same as gasoline.

October 17, 1933.

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

Dear Sir:

I have before me your letter of October 9, 1933, in which the following question is asked:

Where oil is blended with gasoline, and sold as such, is it taxable, per gallon, the same as gasoline?
Paragraph D, of section 4, of chapter 159, of the Acts of 1933, (Acts 1933, page 832), reads as follows:

"The word gasoline as used in this act, shall include the liquids derived from petroleum or natural gas, commonly known or sold as gasoline, and all other volatile and inflammable liquids by whatsoever name known or sold, containing any derivative of petroleum, natural gas, coal, shale or similar natural materials and produced, prepared, blended or compounded for the purpose of propelling motor vehicles, or which is suitable and practicable for the propulsion of motor vehicles upon the public highways."

The question asked by you indicates that the product, concerning which you desire information, is a motor vehicle fuel used for the purpose of propelling motor vehicles, obtained by blending oil and gasoline. Such being the case, it comes within the definition of the paragraph of the act above set out and it is, therefore, my opinion that your question must be answered in the affirmative.

MEDICAL BOARD: Whether license to practice as drugless physician authorizes practice of physio-therapy.

October 18, 1933.

Indiana State Board of Medical
Registration and Examination,
Room 5, State House Annex,
Indianapolis, Indiana.

Att: Ruth V. Kirk,
Clerk of Board.

Dear Madam:

I have before me the following statement and question:

"My client holds a drugless physician's license from the State of Indiana issued February 11, 1928, licensing him to engage in the drugless physician practice according to the system of chiropractic. In the curricula of all of the colleges which he has attended, he has been required to take an extensive course in physio-therapy and has received credit therefor. In his practice he has occasion to use this latter method extensively."