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."
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?
"The information which I seek is this: Does his drugless physician license authorizing him to practice according to the system of chiropractic include the authorization to practice according to the system of physio-therapy?"

Webster has defined "chiropractic" as a system of healing that treats disease by manipulation of the spinal column. It follows from this definition and close examination of the statutes and authorities, that if the holder of a chiropractic license treats patients other than by manipulation of the spinal column, that he is practicing medicine without a license. That the license, that he has to practice chiropractic, does not include a license to practice physio-therapy, as it is my understanding, that the practice of physio-therapy is not all confined to the spinal column.

The next statement follows:

"If not, then what steps shall he take to procure such a license since he comes clearly within the provisions of section 2 of the act of 1927, at page 727, entitling him to a license to practice according to the system of physio-therapy without examination."

This latter system of practice, namely, physio-therapy, being a branch of what is known as the drugless physician method, would no doubt put it in the class of exceptions as stated in the act of 1927, at page 727. However, it would be necessary for the applicant to take the same steps toward procuring a license for physio-therapy as he took for securing his license as a chiropractor.

HIGHWAY COMMISSION: Highway assessments—whether legal in proceedings for construction of drain; if so, from what fund paid. October 18, 1933.

Hon. Evan B. Stotsenburg,
State Highway Commission of Indiana,
Indianapolis, Indiana.

Dear Sir:

Your letter of October 9 enclosing to me a notice directed to the Indiana State Highway Commission, wherein certain proceedings for the construction of a drain, certain highways
are attempted to be assessed in the sum of sixty dollars ($60.00) and in which you ask me two questions, first, whether or not the assessment is legal, and second, in case such assessments are legal, out of what fund they should be paid, is received.

In answer to the first question, I desire to direct your attention to section 9 of chapter 264 of the Acts of 1933, found on page 1175 of said acts, where this language is used:

"First, whether the drainage proposed is practicable; second, whether, when accomplished, it will improve the public health or benefit any public highway in the county, or street of a town or city, or be a public utility * * *. If they find any of these three inquiries wholly in the negative, they shall make report of such finding to the court, and thereupon the petition shall be dismissed at the cost of the petitioners. But if they find otherwise, the surveyor, alone, shall proceed * * * assess the benefits or damages, as the case may be, to each separate tract of land in the watershed to be affected thereby, and to easements held by railway or other corporations, as well as to cities, towns, or other public or private corporations, including any land, right, easements, or water power, injuriously or beneficially affected, and to make report to the court, under oath, as directed."

Again, I direct your attention to section 9 at the bottom of page 1175, and the top of page 1176, where this language is used:

"The surveyor in locating the line or lines of work of drainage, may vary from the line described in the petition, as he may deem best, and may fix the beginning or outlet so as to secure the best results; he may run the line so as to avoid all injury possible to lands, easements, or public grounds and so as to benefit public highways, streets or alleys, by using the earth excavated for road beds, or in any other way he may deem best, and not sacrificing the best interests of such work or drainage."

Section 12, supra, found on page 1177, provides as follows:

"Upon filing with the auditor or clerk the report and schedules by the surveyor, the court shall fix a date,