GROSS INCOME TAX AND STORE LICENSE DIVISION:
Store licenses—Form of notice of delinquent store license fees approved.

March 6, 1936.

Mr. B. P. Kingsbury,
Store License Division,
Department of Treasury,
Indianapolis, Indiana.

Dear Sir:

I have before me your request that an official opinion issue in response to the following inquiry:

"You gave us a form which in your opinion constitutes proper notice as required by Chapter 176 of the Acts of 1935. The policy of the department recommends that a printed form be used for all such matters to the end that notice given by you has of necessity, need for modification. This writer has attempted to incorporate such modifications in the following and respectfully requests your approval of the following as constituting notice and which may be incorporated in a printed form to the delinquent taxpayer:

'Notice is hereby given by the Department of Treasury of the State of Indiana to the party or parties specified above, that since the above addressed have or has, during the period which has elapsed since January 1, 1936, operated and/or controlled a certain store or stores within the state of Indiana, located at the following designated places:..............................

and according to the records of this office, without having procured Store License or licenses for such store or stores for the year of 1936 as is required by Chapter 207 of the Acts of 1929 as amended and supplemented by Chapter 271 of the Acts of 1933, and as amended by Chapter 176 of the Acts of 1935; and so operating such store or stores have been delinquent in the procuring of such store license or licenses and the payment of the required fees for a period of thirty (30) days or more during the operation of such store or stores, notice is hereby given to the operator of such
store or stores that if application herewith enclosed is not returned for such license or licenses and the required fees are not paid to the Department of Treasury of the State of Indiana on or before ............, liability will have been created for an amount double the license fee due and owing upon such store or stores, which will be assessed by the Department and SUCH AFORE NAMED PARTY OR PARTIES WILL IN ADDITION TO THE ABOVE LIABILITY, UPON CONVICTION OF VIOLATION OF THE ABOVE ACT, BE SUBJECT TO FINE OF NOT LESS THAN TWENTY-FIVE DOLLARS ($25.00) NOR MORE THAN ONE HUNDRED DOLLARS ($100.00), WITH EACH DAY'S VIOLATION OF SUCH ACT CONSTITUTING A SEPARATE OFFENSE.

'SHOULD THE DEPARTMENT'S RECORDS BE IN ERROR, YOU SHOULD NOTIFY THE STORE LICENSE DIVISION AT ONCE, SUPPLYING ALL INFORMATION INDICATED BY YOUR RECORD.

DEPARTMENT OF TREASURY
OF THE STATE OF INDIANA.

PETER F. HEIN,
TREASURER OF STATE OF
THE STATE OF INDIANA."

I am of the opinion that the form as set out above constitutes proper notice within the provisions of Chapter 176 of the Acts of 1935.

MINES AND MINING, DIVISION OF: Shot firing in coal mines.

March 9, 1936.

Honorable A. G. Wilson,
Chief Mine Inspector,
State House,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter as follows:

"I should like to have an official opinion from your office construing section 13 (A) of the statute passed