However, under the Indiana law, the liability for court costs is upon the party making them, and the judgment merely puts upon the losing party the obligation of paying the costs. They are incidental to the main cause of action, and are not damages as that word is ordinarily used.

It is said in Corpus Juris, under the title of Damages,

"The term 'damages' in its legal sense may be defined as meaning the compensation which the law will award for an injury done; in its early signification it was held to include costs, but the terms are now regarded as distinct, and costs are awarded as damages only where the circumstances of the particular case withdraw it from the general rule."

17 Corpus Juris, page 710, Section 1.

In my opinion that part of Section 3 of the Act quoted above contemplates that the judgment in excess of $75.00 must be for damages on account of personal injury or for injury to property exclusive of the amount of the judgment covering court costs. Your question is answered in the negative.

INDIANA HISTORICAL SOCIETY: Required to file annual non-profit corporation report.

March 19, 1936.

Christopher B. Coleman, Secretary,
Indiana Historical Society, Indianapolis, Indiana.

Dear Sir:

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

"I respectfully request your opinion whether the Indiana Historical Society, organized under 'An act to incorporate the Indiana Historical Society,' approved January 10, 1831, and operating since then under this act unamended, is required by Chapter 157, approved March 7, 1935, of the Acts of 1935, to file an Annual Non-Profit Corporation Report."
Section 29 of Chapter 157 of the Acts of 1935 is as follows:

"Section 29. ANNUAL REPORTS. An annual report accompanied by a filing fee of one dollar shall be filed with the secretary of state by all non-profit corporations, domestic or foreign, whether incorporated under this or any other act except that if such corporation be incorporated under an act of this state, which provides that it shall file annual reports with the secretary of state, this section shall not apply to it. The said fee shall be in lieu of all other annual fees to be paid by such corporation, anything in any other statute to the contrary notwithstanding. The report shall be filed in the month of January of the year 1936 and every year thereafter within the month of January. It shall contain the following information as of the last day of the preceding calendar year:

(a) The name of the corporation.
(b) The location and post office address of its principal office in this state and the name and address of the resident agent or of some designated person who may be found therein upon whom service of process may be served.
(c) The date of incorporation, and, if a foreign corporation, the date when admitted and qualified in this state as a foreign corporation.
(d) The act under which it was incorporated.
(e) The names and residences of officers and directors and the number of existing members.
(f) The purposes of the corporation.
(g) The total amount of all outstanding indebtedness, if any.
(h) A list of all property, real and personal, owned by the corporation, itemized to the extent required by the secretary of state, and the current market value of same set opposite each respective item.
(i) The nature and kind of activities in which said corporation has been engaged during the year covered by the report.
(j) What, if any, distribution of funds has been made to any members during the year covered by the report."
(k) A statement of the aggregate amount of any loans, advances, overdrafts or withdrawals and repayments thereof made to or by any officers, directors or members.

(l) A verified statement of revenue received by the corporation from all sources during the preceding calendar year, setting out the sources of the revenue so received in each instance, together with a general statement showing total disbursements; also all cash and assets.

Said report shall be prepared and filed in and on forms prescribed and furnished by the secretary of state."

From a study of the entire Act and of the particular language employed by the General Assembly in Section 29, which has been set forth immediately above, it is patent that it was the intention of the General Assembly to provide that all not-for-profit corporations formed under any law of the State of Indiana should file an annual report with the Secretary of State. While some doubt might be thrown upon this proposition by indulging in a highly technical construction of the Act, I am of the opinion that the legislature has so clearly expressed its intention to require all not-for-profit corporations to file reports regardless of the Act under which they were instituted, that it would be a misuse of the rules of statutory construction to indulge in such purely academic and technical interpretation, especially when what appears to be the clear legislative intent would be defeated thereby.

PUBLIC INSTRUCTION, OFFICE OF SUPT. OF: Teachers' License Law—Construction of Section 13 of Act of 1923.

March 19, 1936.

Hon. Grover Van Duyn,
Assistant Superintendent,
Department of Education.
Indianapolis, Indiana.

Dear Sir:

I have your request that an opinion issue concerning the interpretation of the Teachers' Minimum Salary Law, pursu-