pose whatever without further authority from the Public Service Commission. Their value except for the purpose of securing the collateral trust notes is contingent, and for the purpose of the pledge appear to be simply a device to secure to the Government a lien interest upon the property of the Railway Corporation to the extent of the value of the Collateral Trust Notes. As matters stand upon the representations made the sole beneficial interest in the pledged securities is in the Government and for the reasons given as applicable to the Collateral Trust Notes, in my opinion, these securities are not taxable under the General Intangibles Tax Act until by sale or otherwise they come into the possession of an owner subject to the tax.

INDUSTRIAL BOARD: Factory Inspection Law—Authority of City Commissioner of Buildings and of State Industrial Board over unsafe buildings.

March 20, 1936.

Ira M. Snouffer, Chairman,
Industrial Board of Indiana,
432 State Capitol,
Indianapolis, Indiana.

Dear Sir:

This is in reply to your letter of March 16, 1936, requesting an opinion as to an apparent inconsistency between a provision in Chapter 142 of the Acts of 1899 (Burns Revised Statutes, 1933, Sec. 40-1009), known as the Factory Inspection Law, and Chapter 196 of the Acts of 1935, a law concerning the wrecking and removal of buildings in cities.

Your questions are as follows:

"1. Does Chapter 196 of the Acts of 1935 repeal Section 40-1009, Burns Indiana Statutes Annotated, 1933, so as to affect the right of supervision and condemnation of buildings by the Inspection Bureau of the Industrial Board of Division of the Department of Commerce and Industry of the State of Indiana?"

"2. Is the authority vested in the building commissioners, and officers in charge of the inspection of
buildings in cities of the first, second, third and fourth class by Chapter 196 of the Acts of 1935 exclusive or is such authority concurrent with the Inspection Bureau of the State?"

Chapter 196 of the 1935 Statute contains no express repeal of the 1899 Act. However, by Section 6 of the 1935 Statute, all laws in conflict therewith are repealed. This brings us to a consideration of the question of, Whether the legislature intended by Section 6 to repeal any provision of the earlier Factory Inspection Law? The settled rules of construction require a consideration of the history of the two acts, and especially of the objects to be accomplished by the law, for, "the reason of the law is the life of the law." Moreover, unless it clearly appears that the legislature intended to repeal a part of the earlier act, the two statutes must be construed so that they will both stand as enacted.

The 1899 Act, as its title shows, was intended to protect and safeguard workmen in their health, and to protect them from the hazards that might come from faulty or unprotected machinery, and unsafe surroundings. To that end, a Department of Inspection was created with powers to enforce the laws, not only concerning buildings that might be considered dangerous to workmen, but also other laws requiring safe and healthy working conditions generally.

The Act of 1935, as appears by its title, was designed to secure the wrecking or removal of buildings, which by reason of age or disrepair had become dangerous to life or property in cities of the first, second, third and fourth class. The abatement of such hazardous structures does not depend on their use and is to be enforced by the Commissioner of Buildings of the city.

The 1899 Factory Inspection Law, after setting out various working conditions, which are not to be permitted, provides in Section 13 as follows:

"The Chief Inspector, or other competent person designated for such purpose by the Chief Inspector, shall inspect any building used as aforesaid, or anything attached thereto, located therein, or connected therewith which has been represented to be unsafe or dangerous to life or limb. If it appears upon such
inspection that the building or anything attached thereto, located therein, or connected therewith, is unsafe or dangerous to life or limb, the Chief Inspector shall order the same to be removed or rendered safe and secure, and if such notification be not complied with within a reasonable time, he shall prosecute whoever may be responsible for such delinquency."

Section 13, Chapter 142, Acts 1899, page 236.

I do not believe that there is an irreconcilable conflict between the two acts, and, it is my opinion that the 1935 Act does not repeal any part of the 1899 Factory Inspection Law. That law has to do with conditions surrounding labor, while the later law of 1935 is limited to certain cities and applies to any building that ought to be condemned because its age and lack of repair make it a dangerous structure. In the event a structure is found in such a condition that it may be condemned, either under the provisions of the law as enforced by the Industrial Board, Division of the Department of Commerce and Industry, or, under the jurisdiction of the Commissioner of Buildings of cities, I am of the opinion that the jurisdiction under such circumstances is concurrent.

POULTRY ASSOCIATION, STATE: Live Stock Sanitary Board may assist Baby Chick Department of State Poultry Association in controlling bacillary white diarrhea disease.

March 20, 1936.

Hobart Creighton, President,
State Poultry Association,
Warsaw, Indiana.

Dear Sir:

Receipt is acknowledged of your request dated March 12, 1936, wherein you ask our opinion to the following question:

"Does Chapter 308, Acts of 1935, prevent the Live Stock Sanitary Board from assisting the Baby Chick Department of the State Poultry Association of Indiana to carry on Bacillary white diarrhea disease control work in cooperation with the United States Department of Agriculture?"