AUDITOR, OFFICE OF: Gasoline Tax—Bond of receiver to act as dealer.

April 14, 1936.

Hon. Laurence F. Sullivan,
Auditor of State of Indiana,
Motor Vehicle Fuel Tax Division,
Collection Department,
Indianapolis, Indiana.

Dear Sir:

I acknowledge receipt of your recent request for an official opinion as follows:

"It has been customary for this Department, acting upon the advice of some member of your office, to require all receivers or trustees appointed by either the State or Federal Courts to operate a motor vehicle fuel business to file a bond in the sum of ten thousand ($10,000) dollars, the same as any other dealer would be required to do.

"Recently a receiver was appointed in the Marion County Court and shortly after there was a petition in bankruptcy filed and another receiver succeeded him and after the twenty days notice expired the receiver appointed last became trustee. This said receiver and trustee has refused to file with this department a bond as a 'dealer' and this department would like an opinion from you as to the legality of the proceeding as we have followed it and as to what method to pursue to require this person to comply with what we believe to be the Law."

The law as stated in Burns 1933, Section 47-1526, clearly indicates that you have followed the proceedings legally. The law pertinent to your question provides:

"No license shall issue upon any application unless accompanied by a bond signed by the applicant, as principal obligor, with good and sufficient security to be approved by the auditor of state, payable to the state of Indiana, in the sum of ten thousand ($10,000) dollars, if the sales aggregate less than seven hundred and fifty thousand (750,000) gallons per year, but all applicants who make application per the first time shall
give bond in the sum of ten thousand ($10,000) dollars, conditioned upon the faithful compliance with and performance of all the conditions, duties and requirements imposed upon said applicant, as a dealer, by this act, and amendments thereto, and regulations adopted pursuant thereto, and the payment to the state of Indiana of all money becoming due from said applicant under the provisions of this act, and amendments thereto, together with all interest, penalties and costs accruing thereon."

There are no exceptions whatever provided for by this act. Therefore, I am answering your question to the effect that this trustee must file a bond as any other dealer is required to do.

BARBER EXAMINERS, STATE BOARD OF: Barber examinations—Qualifications of those eligible to take.

April 14, 1936.

Frank McKamey, Secretary,
Indiana State Board of
Barber Examiners,
Indianapolis, Indiana.

Dear Sir:

Receipt is hereby acknowledged of your request of March 31, 1936, with reference to the last grammatical paragraph of Section 9, Chapter 48 of the Acts of the General Assembly of 1933, which paragraph reads as follows:

"Any person who, prior to the passage of this Act, graduated from or who was a student in a school of barbering, is qualified upon graduation from such school to take the examination for a certificate of registration to practice as an apprentice without regard to whether such school complied with the standards for approval specified in Section 3 of this Act."

The plain meaning of this paragraph is that any person who graduated from a barber college before this law became effective or any person who had enrolled and was a regular student in a barber school before this law became effective,