Therefore, it is my opinion that these Theatre Bank Night Certificates constitute insurance within the meaning of the Indiana Insurance Law.

PUBLIC SERVICE COMMISSION: Weeds—Statute on cutting of weeds by railroads applies to interurban railroads.

May 14, 1936.

Mr. John F. Ryan,
Railroad Inspector,
Department of Commerce and Industry,
Division of Public Service Commission,
Indianapolis, Indiana.

Dear Sir:

This is in answer to your request of May 11, in which you request an opinion as to whether or not Chapter 82 of the Acts of 1889 requiring the cutting of noxious weeds by railroad corporations applies to interurban railroad companies. The statute is as follows:

“All railroad corporations doing business in this state shall, between the first day of July and the twentieth day of August in each year, cause all thistles, burrs, docks and other noxious weeds growing on lands occupied by them in any city, village or township of this state to be cut down and destroyed.”

Burns Indiana Statutes Annotated, 1933, Section 55-3512.

The following section provides a penalty for failure to comply with the requirements of the statute. This Act is not a part of either the steam railroad statutes or the interurban electric railroad statutes. It is a police regulation, and therefore, should be fairly construed in keeping with its evident purpose. There is no good reason why it should not have been intended to apply to the land of electric railways. The terms “railroad corporations” and “railroad company” used in the statute should not be construed in such a strict sense as to distinguish between companies incorporated under different laws, or between railroads using electricity instead of
steam as a motive power. Technically, a railroad is any road or way on which iron rails are laid and on which cars are run for the transportation of persons or property.

McCleary v. Babcock, 169 Ind. 228.

The fact that interurban railroads were not in general use in 1889 when the law was enacted is not so important if the term railroad is used in a general sense. It is a rule of construction that the language of a statute is properly extended to include new things not even contemplated when the law was passed. For instance, the Supreme Court in 1888 held that a law passed in 1859, which made it unlawful for anyone to ride or drive upon a sidewalk, including any person riding a bicycle.

Mercer v. Corbin, 117 Ind. 450;
See also: Daniels v. State, 150 Ind. 348, 354.

It is my opinion, therefore, that the statute is applicable to the land of interurban railroad companies.

ATTORNEY GENERAL, ASSISTANT TO: Taxation of money deposited in banks.

May 14, 1936.

Honorable R. N. Huffman,
Assistant to the Attorney General,
Indianapolis, Indiana.

Dear Sir:

I have your letter of the 13th instant which is as follows:

"Please advise if in your opinion money on deposit in a bank located in, and doing business in, the State of Indiana, prior to March 1, 1933, and not reported by the owner for taxation and omitted from the tax duplicate, is taxable at this time as omitted or sequestered property. This does not apply to funds in a bank subsequent to March 1, 1933."

In reply I wish to direct your attention to subsection (a) of Section 1 of Chapter 81 of the Acts of the General Assembly of 1933 found on page 523 thereof, which reads as follows: