GROSS INCOME TAX & STORE LICENSE DIVISION: Department of Treasury to make regulations on Store License Act not authorized.

January 8, 1936.

Hon. F. C. McClurg, Chief Counsel,
Gross Income Tax and Store License Division,
State House,
Indianapolis, Indiana.

Dear Sir:

I acknowledge receipt of your request for an official opinion, relative to the Store License Act of 1929 and as subsequently amended, reading as follows:


"We anticipate the contention that Regulations on this Act issued by the Department of Treasury, or the Store License Division thereof, are without basis of authority and that in all cases where Acts do not provide for the promulgation of regulations only the opinions and interpretations of the Attorney General are official for the purpose of establishing liability.

"We therefore ask your official opinion on the following question:

"Does the Department of Treasury have the right to make and enforce regulations on the Store License Act?"

A careful examination of the Acts discloses no authority invested in the Department of Treasury to make and enforce regulations concerning the Store License Act and I am therefore answering your question in the negative.