BUREAU OF MOTOR VEHICLES: Requirement as to poll tax payment—Exceptions.

October 29, 1936.

Frank Finney, Commissioner,
Bureau of Motor Vehicles,
Indianapolis, Indiana.

Dear Sir:

This is in answer to your request for an interpretation of Chapter 124 of the Acts of 1931, the material provisions of which are as follows:

"Section 1. It shall be unlawful for any board, officer or person to issue any license, as hereinafter defined, to any person who is a resident of this state unless the applicant for such license shall, at the time when he applies for such license and in addition to all other requirements prescribed by law, submit a receipt or other evidence issued by the treasurer of the county in which such applicant resides, or by some other officer authorized by law to collect taxes, showing that such applicant has paid his poll tax in full for the year in which such license is issued or to be issued, if the application for the license be made subsequent to the date on which poll tax is required by law to be paid, and, if such license be applied for prior to the date on which poll tax is required by law to be paid, then for the year preceding.

"Section 3. The provisions of this Act shall not be construed to apply to persons who are not required by law to pay poll tax, to non-residents, nor to licenses which are issued to firms, corporations, partnerships or other artificial persons."

Your inquiry is as follows:

"A man of poll tax age takes up residence in the State of Indiana in February, 1936. Will he be required to pay a poll tax in order to obtain license for 1936, or will his 1936 poll tax payable in 1937 be the receipt required to obtain next year's license?"

In a former opinion from this office, it was held that the first Monday in May of each year is to be considered as "the
date on which poll tax is required by law to be paid." (Opinions, 1930-1931, p. 120.)

In the particular case to which you refer, a man took up his residence in Indiana in the month of February, 1936. I assume that prior to that time he was a nonresident of this state, and that he owed no taxes in Indiana for previous years. His first poll tax would be assessed as of March 1, 1936, and would be payable the first Monday in May, 1937. Therefore, at no time in the year 1936 could he pay any poll tax, and of course, he could not submit with his application for a license any poll tax receipt, either for the year to be covered by the license applied for, or for the year preceding, as contemplated by the provision of the statute set out above.

Doubtless, one reason for the enactment of the Act of 1931 was to withhold the privilege of a license from those who were not prompt in the payment of poll taxes assessed against them. However, there is nothing in the law with respect to motor vehicles which would justify the state in refusing a license to an applicant who meets all other requirements prescribed by law, but who has not and cannot be assessed for poll tax.

My opinion is that such an applicant should receive the same treatment as a nonresident or as one not required to pay poll tax.

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EVANSVILLE STATE HOSPITAL: Whether consent may be given to extension of City streets over property of.

November 5, 1936.

Mr. L. V. Sheridan,
Consultant, State
Planning Board of Indiana,
308 West Ohio Street,
Indianapolis, Indiana.

Dear Sir:

I have at hand your recent request for an official opinion concerning certain questions presented in a letter to you from Mr. A. W. Hartig, a member of your board. Mr. Hartig's letter, a copy of which was enclosed in your inquiry, states that the Evansville State Hospital owns certain real estate through