I am mindful of the rule that taxation statutes should be strictly construed against the state. However, they should be construed so as to carry out the express intention of the legislature.

In my opinion, the erection of a mausoleum at a cost of $10,000 cannot be allowed as a funeral expense and its cost over the $500 allowed by the statute for a memorial, is properly taxable under the Indiana Inheritance Tax Statute.

SECRETARY OF STATE, OFFICE OF: Marriage of notary public does not affect public acts.

January 30, 1936.

Hon. August G. Mueller,
Secretary of State,
State House,
Indianapolis, Indiana.

Dear Sir:

This is in response to your request of January 22, 1936, as follows:

"The question has frequently arisen in this office as to the effect of the marriage of a duly commissioned and qualified notary public.

"It has been the holding in this office that the marriage of a notary public has no effect upon the commission issued. The fact that the name of the notary may be changed would be ineffective in view of the fact that the notary commission is issued to a person and not to a name. The name merely identifies the person and if the person has the authority to act, the name would not be controlling so long as the person, having the authority to act, can be identified.

QUESTION

"Is the holding of this office as above set out correct?"

I have given consideration to the question submitted and in my opinion, the holding of your office is right. It is possible that a bondsman of a notary public might be interested in the marriage status of a person for whom he is surety, but such question would not affect the public acts of the officer.