further, pertaining to arch supports, that it is not necessary for the person making the sale of supports to have a license of any kind within the purpose and intent of the Medical Practice Act if these supports simply constitute an article of merchandise. The violation comes when the salesman attempts to diagnose foot ailments and prescribe arch supports to correct this ailment. Physiotherapy, according to the accepted meaning of the term, is the treatment of disease by natural forces, as light, heat, water, etc. It is my opinion that physiotherapy is not within the meaning of the statute prescribing the duties and rights of the holder of a drugless license, such as a chiropractor or any practitioner of drugless healing, when the same pertains to the relief or protection of foot troubles, for the reason that the very meaning of the term itself implies a diagnosis of the foot which is without the bounds of the license of the above designated practitioner.

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MOTOR VEHICLES, BUREAU OF: Board of County Commissioners, power to exempt person from payment of poll tax.

February 10, 1936.

Hon. John Mosier, Auditor,
Bureau of Motor Vehicles,
Indianapolis, Indiana.

Dear Sir:

I have before me your request for an official opinion in response to the following question:

"May a board of county commissioners exempt a person from the payment of poll tax?"

This question arises out of the provision of section 30 of Chapter 20 of 1 R. S. 1852 which provides, referring to the board of county commissioners, that "such commissioners may exempt from paying poll tax any person who, from any cause, they may deem unable to pay it."

Burns Indiana Statutes Annotated (1933) Section 26-1207.
However, I think this provision is impliedly repealed by section 2 of Chapter 59 of the Acts of 1919 which provides that,—

“A poll tax shall be assessed upon every male inhabitant of this state between the ages of twenty-one and fifty years, and every person shall be listed for his poll tax in the township, town or city of his residence.”

Acts of 1919, page 198;
Burns Indiana Statutes Annotated (1933) Section 64-102.

Your question is answered in the negative.

ENGINEERS, BOARD OF REGISTRATION FOR: Whether Board is limited in expenditures to appropriations provided in Biennial Appropriation Act.

February 13, 1936.

Hon. L. T. Gootee, Secretary,
Indiana State Board of Registration
for Professional Engineers and Land Surveyors,
Indianapolis, Indiana.

Dear Sir:

I have before me your request for an official opinion advising whether your Board is limited in its expenditures to the amount appropriated for it by the biennial appropriation act of 1935 in view of the provisions of section 9 of Chapter 148 of the Acts of 1935, approved March 7, 1935, and effective on July 1, 1935.

The biennial appropriation act was approved March 2, 1935, and was put into effect from and after its passage by virtue of an emergency declared in section 16 thereof. This Act made a specific appropriation for the Board; provided that all funds collected by the Board should be paid to the general fund of the state; and limited the specific appropriation to the amount of the fees collected.

Section 9 of Chapter 148 of the Acts of 1935 provides as follows:

“The secretary of the board shall receive and account for all money collected under the provision of