INHERITANCE TAX DIVISION: Waiver of penalties and interest.

February 17, 1936.

Hon. Isaac Kane Parks,
Inheritance Tax Administrator,
State House,
Indianapolis, Indiana.

Dear Sir:

This is in answer to your request for an opinion as to the collection of interest on inheritance taxes under the Moratorium Law of 1935. The particular Act is as follows:

"AN ACT to provide for the filing of schedules for the payment of taxes on inheritances, bequests, legacies, devices, successions, gifts and transfers of property in certain cases, and temporarily removing all penalties and interest charges on such transactions.

"Inheritance Taxes-Penalties-Waiver.

"Section 1. Be it enacted by the general assembly of the State of Indiana, That wherever a tax has heretofore been imposed on inheritances, bequests, legacies, devises, successions, gifts, and transfers of property, and the filing of a schedule has been required in connection therewith, then in all cases where such schedule has been filed or should have been filed but has not heretofore been filed, if such schedule be filed by January 1, 1936 (,) by the executor, administrator, heir or person required by law to file such schedule, the penalty charge of not to exceed fifty dollars, for delinquent filing assessed thereon under the inheritance tax act effective March 6, 1931, and as amended March 9, 1933, being chapter 229 of the Acts of the General Assembly of 1933, shall be and the same is hereby waived."


In the case submitted, it appears that the decedent died in 1930. The amount of inheritance tax was determined December 3, 1935, and paid December 31, 1935. It is understood that no penalty attached, because it was waived under
the above statute. The question is, Was interest required to be paid under the Inheritance Tax Law for delayed payment of tax, also waived? The language in the above title to the Act is "removing all penalties and interest charges." The Act itself contains no reference to any waiving or removal of interest.

While every bill must contain a title, where a title contains more than the Act, neither the title, nor the Act itself, is invalid for that reason.

Gaffill v. Bracken, 195 Ind. 551.

The title, however, is no part of the Act. It is the enacting clause in the style prescribed by the Constitution that gives vitality to the Act, and the language following the enacting clause is what we must look to as expressing the intent of the legislature. As there is nothing in the body of the Act indicating an intention to waive any interest, in my opinion the interest is legally collectible on the claim you refer to.

TAX COMMISSIONS, STATE BOARD OF: Jurisdiction of Board as to approval of bond issue pursuant to Chapter 206, Acts 1933.

February 17, 1936.

Hon. Philip Zoercher,
Chairman, State Board of
Tax Commissioners,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter of February 6, 1936, requesting an official opinion relative to the jurisdiction of the Board to hear and determine an appeal from the action of the officers of Sugar Creek Township, Vigo County, Indiana, on the question of the approval of a proposed bond issue of said township under and pursuant to Chapter 206 of the Acts of 1933. Section 9 of said act provides as follows:

"In view of the requirements of section 3 of this act, requiring a petition of taxpayers and affording opportunities for remonstrance and supplemental petition, it is hereby declared and enacted that neither the