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.

Gafill 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
propriety of the improvement, nor the issue and sale of bonds hereunder, nor the levy of taxes therefor shall be subject to the review or approval of any board or officer other than those herein expressly mentioned.”

Acts of 1933, page 998.

In my opinion, the above Section of the Act deprives the State Board of Tax Commissioners of all jurisdiction with respect to the issue and sale of bonds as provided in said chapter.

The petition accompanying your request vigorously assails Chapter 206, supra, claiming that said chapter is unconstitutional. Various grounds of unconstitutionality are set out in the petition. I do not think these questions, however, are for the State Board of Tax Commissioners to determine. They are questions which should be addressed to a court having jurisdiction.

MOTOR VEHICLES, BUREAU OF: Whether County Clerk is required to furnish copies of judgments against motor vehicle operators without extra compensation.

February 17, 1936.

Mr. Benjamin Friedman,
Director, Financial
Resonsiblity Division,
State House,
Indianapolis, Indiana.

Dear Sir:

This is in reply to your letter of February 7th, requesting an opinion as to the duty of a county clerk in furnishing copies of certain judgments against motor vehicle operators and owners to the Department of Treasury, and, as to compensation for such copies. The Financial Responsibility Act of 1935, (Chapter 113, page 412, Acts of 1935), requires a report of judgments in excess of $75.00 for damages on account of personal injuries, or damage to property etc., resulting from the ownership, maintenance, use or operation of a motor vehicle.