

and taxpayers shall have a right to be heard thereon. No such proposed additional amount shall be appropriated or expended unless and until such appropriation and expenditure shall have been approved by the state board of tax commissioners, as hereinafter provided."

It is my opinion, therefore, that an additional expenditure of public funds for the purpose of salary increases can not be made during the year 1937 in excess of the published budget, without the approval of the state board of tax commissioners.

Your attention is further directed to a provision of the Act above quoted which makes any officer or officers of any municipal corporation, having authority to make appropriations for the expenditure of public money, guilty of malfeasance in office if they appropriate any money for any item set forth in the published budget in excess of the amount estimated to be expended, without having first given notice to the taxpayers and without certifying their determination to make additional appropriations to the state board of tax commissioners. The penalty is the amount of such excess so appropriated, together with costs and attorneys fees, plus 25 per cent of such amount.

PRINTING, BOARD OF PUBLIC: Appointment and duties.

June 10, 1937.

Hon. Parke Beadle, Clerk,
Board of Public Printing,
Indianapolis, Indiana.

Dear Sir:

This will acknowledge receipt of your letter of June 9, 1937, in which you ask the question as to whether or not the Governor, under the Executive Administrative Act of 1933, now appoints the members of the Board of Public Printing.

In reply to this question your attention is directed to section 63-1601, Burns Indiana Statutes, 1933 revision, which provides that:

"The governor, secretary of state, auditor of state and reporter of the Supreme Court shall constitute the board of public printing."

This Act has never been expressly repealed and the executive order of April 15, 1933, placed the Board of Public Printing under the department of public works. Section 27 of the Executive Administrative Act, the same being chapter 4 of the Acts of the Indiana General Assembly, 1933, provides that:

“The governor constituting the executive department, and the several boards of departments, each in the particular department, * * * shall have full power to change or curtail or abolish the offices constituting the bureaus, commissions, boards or agencies created or designated by statute or otherwise for carrying out the functions or purposes of any such bureau, commission, board or agency. * * *”

Since the membership of the Board of Public Printing is made up of elective public officials it is my opinion that the governor would not be authorized to change the personnel of said board.

It is my further opinion, however, that the governor, together with the other members constituting the Board of Department of Public Works, would have authority, under section 27 above quoted, to change or abolish the duties devolving upon the present Board of Public Printing.

LABOR, DIVISION OF: Jurisdiction. Relation of employer and employee. Operators of gas station held to be employees.

June 10, 1937.

Mr. Thomas R. Hutson, Commissioner,
Division of Labor,
Room 405, State Capitol,
Indianapolis, Indiana.

Dear Sir:

I have before me your letter of June 9, 1937, which reads as follows:

“A complaint has been filed in this office with reference to this strike between the Sinclair Oil Company, South Bend, Indiana, and the Gas Operators Union.

“We would appreciate an official opinion from your