

The intent of the Act is to include within the term "petroleum products" all other similar products to those specifically named which are actually used or which *may* be used in the blending of motor fuel. I think there is no reasonable doubt of the fact that both naphtha and distillate *may* be used in the blending of motor fuel.

In whatever way the question is approached and whatever may be the view taken of it, I think the language of the Act very definitely includes naphtha and distillate which is kept for sale or use within the State of Indiana as subject to inspection under its terms.

**TAX COMMISSIONERS, STATE BOARD OF: County agents,
amount authorized for expenses.**

October 13, 1937.

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

Dear Sir:

This will acknowledge receipt of your letter of October 9 in which you submit the question as to whether or not the mandatory appropriation of \$1,000.00 per year, which in the language of the statute "shall be used in paying office help, expenses of the county agent, mileage, rent or other incidental expenses," is broad enough to include and does include office equipment such as a typewriter and mimeograph.

In reply to this question your attention is directed to that portion of section 28-4911, Burns Indiana Statutes, 1933 revision, which reads as follows:

"The county council shall appropriate, annually, not less than one thousand dollars (\$1,000), which shall be used in paying office help, expenses of the county agent, mileage, rent or other incidental expenses. The county council may make additional appropriations for the salary and other additional expenditures of the county agent."

It will be noted from a reading of the above statute that the annual appropriation of \$1,000.00 shall be used in paying office

help, expenses of the county agent, mileage, rent or other incidental expenses. The Act then further provides that the county council may make additional appropriation for the salary and other additional expenditures.

It is my opinion that the county council is given a mandate by this statute to appropriate at least \$1,000.00 annually and to require that the same be used in the manner stipulated. They would have authority, under this Act, to pay rent for an office, buy supplies and equipment therefor, hire stenographic help, allow certain mileage charges, postage, telephone or other incidental expenses.

I am informed that in the particular case inquired about the county agent included in his request and was awarded an appropriation with which to buy a typewriter, a mimeograph machine and an appropriation was made for stenographic hire and other incidental items. It is my opinion that the expenditures were proper and that having been so approved, the county council would not now be subject to mandate to make additional appropriations for the office of county agent on the theory that such items as a mimeograph machine and typewriter could not be considered as legitimate expenses for the office of county agent.

ACCOUNTS, STATE BOARD OF: Election sheriffs, whether necessary for sheriff to notify election sheriffs. Fees of sheriff, whether sheriff may collect fees for notifying election sheriffs.

October 14, 1937.

Hon. William P. Cosgrove,
State Examiner,
State Board of Accounts,
Indianapolis, Indiana.

Dear Mr. Cosgrove:

I have before me your letter calling attention to the fact that the sheriff in a certain named county of the state for the years 1935-36 has charged and collected mileage at the rate of six cents per mile for notifying sheriffs who were appointed to serve at the primary and general elections.

In view of the foregoing, you ask for an official opinion in answer to the following questions: