

of a domestic corporation—a fee commonly measured by the amount of the capital authorized. It has never been doubted that such a charge to a domestic corporation whatever the amount is valid, although the company proposes to engage in interstate commerce and to acquire property also in other states. No reason is suggested why a different rule should be applied to the entrance fee charged this foreign corporation.”

It follows that the answer to your second question is in the negative, that is, assuming that such business is done “*from*” a place of business in Indiana.

Your third question is also answered in the negative.

As to your first question, I think the Secretary of State, if convinced that an annual report of a corporation is erroneous, would have the right to permit such an error to be corrected. On the other hand, if convinced that there was no error, I think he would be authorized to reject a new and supplemental report which would have the effect of changing the original report.

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**ACCOUNTS, STATE BOARD OF: Salaries of city engineers,  
possibility of increase.**

December 17, 1937.

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

Dear Sir:

This will acknowledge receipt of your letter of December 13th in which you submit the following questions:

“1. Can the city civil engineer be legally employed as a building inspector and receive an additional salary or fixed annual remuneration for serving as such building inspector?”

“2. If he can not receive a salary or fixed annual remuneration for such services, can he be paid a fee for investigating applications for permits or for making other investigations which would be required of him as such building inspector?”

In reply to your first question your attention is directed to section 48-1201, which defines a city of the fourth class as those having a population of ten thousand or over and less than twenty thousand according to the last preceding United States Census.

Section 48-1228 and section 48-1229, Burns Indiana Statutes, 1933 Revision, defines the maximum salary for city engineers.

Section 48-1233, Burns Indiana Statutes, 1933 Revision, then provides, "The salaries as herein authorized shall be in full for all services performed for the city including services for any public utility or utilities owned and operated by such city."

The Act then further provides that an additional compensation of not to exceed six hundred dollars (\$600) for services rendered in the operation of a municipally owned utility, may be authorized.

It is my opinion, therefore, that the salary of the city engineer cannot be increased for additional services required as building inspector.

Your answer to the first question is therefore in the negative.

In reply to your second question I think it is obvious that the city cannot do indirectly that which it cannot do directly. The law stipulates that the salary as fixed for the services of the city engineer shall be in full for all services rendered the city. I think this precludes his operating as building inspector on a fee basis.

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**LABOR, DIVISION OF: Labor, protection. Right of one plant to operate several departments simultaneously under different provisions of the statute.**

December 17, 1937.

Mrs. Mary L. Garner,  
 Director, Bureau of Women and Children,  
 Division of Labor, State of Indiana,  
 Room 404, State Capitol Building,  
 Indianapolis, Indiana.

Dear Madam:

I have before me your request for an official opinion in answer to the following inquiry: