ply to the county, city and township printing. Section 1 of said Act reads in part as follows:

"Any firm, individual, partnership or corporation which is hereafter awarded a contract by this state, or by any political subdivision thereof, or by a municipal corporation, for the construction of any public work, and any subcontractor thereon, shall be required to pay for each class of work on such project a scale of wages which shall in no case be less than the prevailing scale of wages being paid in the immediate locality for such class of work as hereinafter to be determined."

The word "construction" as used in this Act is a word of limitation descriptive of the nature of the public work and this Act is, therefore, limited to construction contracts of public work.

This Act in no way repeals or modifies chapter 205 of the Acts of 1921 which created the Board of Public Printing, of which you are a member.

It is, therefore, my opinion that chapter 319 of the Acts of 1935 does not apply to public printing contracts and is applicable only to construction contracts of public work.

DENTAL EXAMINERS, STATE BOARD OF: Dentistry, practice of—what constitutes. Advertising, interstate—within provisions of dental law.

November 17, 1937.

Dr. J. M. Hale, Secretary-Treasurer,Indiana State Board of Dental Examiners,Mt. Vernon, Indiana.

Dear Mr. Hale:

I have before me your letter of November 4, which reads as follows:

"The ORADENTAL LABORATORIES, Inc., Gary, Indiana, carries an ad in PATHFINDER of Washington, D. C., a copy of which is enclosed. It shows a picture of an upper plate on which is overprinted 'Perfect Fit Guaranteed.' In the upper right 'FALSE TEETH' and then reading down 'at prices that save

you \$10 to \$50. You can be perfectly fitted with good looking false teeth by mail—and at a tremendous saving. Don't endanger your health by delay. Registered dental supervision. Write today for FREE impression material and price list. Sixty-day TRIAL. Perfect fit guaranteed or money refunded, etc.'

"An opinion on this point is desired whether the Indiana Dental Law covers such extra-state advertising by a firm thus operating in Indiana; whether ORADENTAL LABORATORIES, Inc., are permitted to operate thus, under the provision of our dental law defining the practice of dentistry, section 20 'or supplies artificial teeth as substitutes for natural teeth.'

"Whether there is a difference (in application of our law) as to such supplying artificial teeth being on an inter-state or intra-state basis."

The statute to which you refer is section 63-522, Burns Indiana Annotated Statutes, 1933, which reads in part as follows:

"Any person shall be said to be practicing dentistry within the meaning of this Act who . . . advertises or permits to be advertised by sign, card, circular, handbill, newspaper, radio or otherwise, that he can or will . . . supply artificial teeth as substitutes for natural teeth. . . ."

It will be noted that this corporation is employing an advertising medium outside the state. Nevertheless, this magazine has a circulation within the state, and the actual work in making or preparing these plates is done in this state. Also, they are, as shown by their advertisement, asserting that they "can" and "will supply artificial teeth as substitutes for natural teeth."

The mere fact that the advertisement was inserted in a publication in the District of Columbia is immaterial.

"A state may, under its police power, pass reasonable laws, local in their operation, although they may incidentally affect interstate commerce."

American Express Company v. Southern Indiana Express Company, 167 Ind. 292, 313;

United States Express Company v. State, 164 Ind. 196, 204.

Your attention is called to an exception in the above mentioned section of the statute, which recites:

"And, provided, further, That nothing in this Act shall interfere with the performance of mechanical work on inanimate objects by any person employed in or operating a dental laboratory."

It might be contended that this corporation and its employes come within this exception. However, a careful reading of this proviso in conjunction with that portion of the section first quoted will show that there is no merit in such contention.

It is evident that the legislature, by this proviso, intended to exempt technicians in dental laboratories and not persons who supply artificial teeth or assume the responsibility of guaranteeing "a perfect fit."

"The cardinal principle in construing a statute is to ascertain and give effect to the legislative intent."

State, ex rel., v. Orange, 200 Ind. 506, 510; State, ex rel., Fox v. Board of County Commissioners of Carroll County, et al., 203 Ind. 23, 34.

Also by guaranteeing a perfect fit of a plate constructed from an impression sent by mail, would require considerably more skill than "mechanical work" as exempted in this proviso.

I am, therefore, of the opinion that this corporation comes within the provisions of section 63-522, *supra*. Further, that the proviso above quoted is not applicable to this case, and they are therefore practicing dentistry within the meaning of the statute.

TAX COMMISSIONERS, STATE BOARD OF: Taxation. Power of State Tax Board to increase amount fixed by council for payment of salaries.

Hon. Philip Zoercher,

November 18, 1937.

Chairman, State Board of Tax Commissioners,

State House,

Indianapolis, Indiana.

Dear Sir:

This will acknowledge receipt of your letter of November 15 in which you submit the following question: