

justice or a judge thereof. Since then the Departments of Public Welfare can not issue judicial orders, and since they are not named in section 24, of chapter 117, of the Acts of 1937 hereinabove quoted, it is my opinion that the information contained in the returns of taxpayers in your department are not available to the various public welfare departments' employees in the absence of a judicial order of one of the several circuit or superior courts, which order would direct the Gross Income Tax Division to make such disclosures as are necessary.

There is, however, a practical solution of the problem presented. The departments of public welfare in the various counties and/or the department of public welfare of the state could request that the taxpayer name the department of public welfare or its agent, the attorney-in-fact for the taxpayer, in order to make the required examination of the returns.

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**PUBLIC INSTRUCTION, SUPERINTENDENT OF: Selection of schoolbooks by State Board of Education, whether schools must use selected books.**

December 27, 1937.

Hon. Floyd I. McMurray,  
State Superintendent of Public Instruction,  
State House,  
Indianapolis, Indiana.

Dear Mr. McMurray:

I have before me your letter reading in part as follows:

“Pursuant to the provision of the textbook law and the expiration of contracts for high school subjects, the State Board of Education will adopt high school texts February 4, 1938. The state board under the provision of the law has added the subjects of biology, economics, ninth and tenth grade literature in addition to the subjects whose contracts will expire in 1938.

“Since the additional subjects referred to above were not covered by the state adoption in 1933, school corpo-

rations have made adoptions in some of these subjects at various times for a period of five years.”

You submit the following question :

“Will the adoption made in February for these additional subjects supersede the adoption made by local school corporations?”

Section 28-607 of Burns Indiana Statutes Annotated, 1933, provides as follows :

“The State Board of Education shall constitute a board of commissioners for the purpose of making a selection, or procuring the compilation for use in the high schools of the State of Indiana, of textbooks, as prescribed in this Act.

“Said board shall select single textbooks in the following subjects: algebra, geometry, commercial arithmetic, history, United States, ancient, mediaeval and modern; civil government, physical geography, commercial geography, history of English literature, history of American literature, English composition and rhetoric, Latin, beginning Latin, Latin grammar, prose composition, Caesar, Cicero, Vergil; German, conversational method grammar and grammatical method grammar.

“The board shall select four (4) elective textbooks in each of the following subjects: botany, zoology, physics, chemistry, agriculture, agricultural botany.

“Said board may select single or elective textbooks in any additional subject not included in this section which are taught in any high school or any subject which may hereafter be included in the curriculum of any high school, whenever any high school shall determine to teach such subject, *and whenever such selection is made by said board, the textbook so selected shall be used in all high schools in the State of Indiana teaching said subject.*” (Our italics.)

I do not find any statute or Act which supersedes the above provision which I think clearly requires an affirmative answer to your question.

Your question is answered in the affirmative.