

state Commerce Commission has not made provision for a mechanical signaling device in its regulations, it has the power to do this under the federal law, and the state law must give way to the federal statute and the regulation of the Interstate Commerce Commission.

There are a number of cases in the courts which have to do with the motor regulations by states and it is possible that there will be some authoritative court decisions which will definitely settle the question you ask.

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**BEAUTY CULTURISTS, BOARD OF: Right to funds collected for operation of office.**

June 23, 1937.

Mrs. Lucille M. Booher,  
State Board of Beauty Culturist Examiners,  
Indianapolis, Indiana.

Dear Mrs. Booher:

This will acknowledge receipt of your letter of June 22, in which you submit the following question:

“Section 21 of our bill, in part, states ‘All funds so paid to the treasurer of the state, in excess of \$5,000.00, shall be turned over to the general fund and shall remain and be a separate and permanent fund for the maintenance of the board.

“The question is, in your opinion, can this board, acting through the proper channels, have transferred from our receipts in excess of the appropriation, sufficient moneys to carry out the provisions of this Act.”

Section 21, above quoted, appears in chapter 72, Acts of the Indiana General Assembly, 1935. Your attention is directed, however, to the provisions of chapter 114, Acts of the Indiana General Assembly, 1937, and particularly to pages 540 and 541, which constitutes the appropriation for the State Board of Beauty Culturist Examiners. This appropriation provides for fixed amounts and then contains the following provision:

“Such appropriation to be in lieu of any and all provisions heretofore made for the payment of salaries

and expenses of said board: Provided, That the appropriations above made are hereby limited to the amount of fees collected in the same fiscal year."

It is my opinion, therefore, that the above provisions, as passed by the legislature in 1937, operate to repeal by implication, section 21 of the 1935 Act insofar as it attempted to authorize expenditures in excess of the specific appropriation.

It is my opinion, therefore, that your board is limited in its expenditures to the amounts provided in the budget for the fiscal years beginning July 1, 1937, and July 1, 1938.

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**ACCOUNTS, STATE BOARD OF: Fees of county treasurers; whether county treasurers may charge 6% of amount collected for collecting delinquent poll tax. Whether county treasurers may collect and receive 6% on taxes on moratorium duplicate.**

June 24, 1937.

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

Dear Sir:

I have before me your letter calling attention to chapter 53 of the Acts of 1937 which amends section 6 of chapter 21 of the Acts of 1933, fixing the compensation of certain public officials and deputies and assistants and fixing the manner of payment thereof.

Acts of 1933, page 111;  
Acts of 1937, page 294.

The provisions of chapter 53 of the Acts of 1937 are as follows:

"The county treasurers of the state shall in addition to the salary herein provided receive as their property 6 per cent on all delinquent personal property taxes only collected at any time during each calendar year. They shall also be entitled to charge and collect, as their personal property, a demand fee of fifty cents