than that of the whole, no appropriation is necessary for the
payment from the county treasury of such sums.

On the other hand, if the money has not been paid into the
county treasury pursuant to assessment on persons or prop-
erty of the county in territory less than that of the whole for
such public improvements, such as ditches and drains and
repairs, etc., then it is my opinion that payment can be made
only after the proper appropriation has been made for such
sum of money as is found to be necessary, pursuant to the
requirements of law in such cases as is made and provided.

ALCOHOLIC BEVERAGE COMMISSION: Port of entry per-
mittees may name carrying charges.

March 7, 1938.

Hon. Hugh Barnhart,
Chairman Alcoholic Beverages Division,
Indianapolis, Indiana.

Dear Mr. Barnhart:

This will acknowledge receipt of your copy of proposed reso-
lution to the effect that importing agents holding a port of
entry permit may at their election waive carrying charges and
other fees imposed on alcoholic beverages imported into the
State of Indiana.

Section 9 of the Alcoholic Beverages Act contains no re-
quirement as to fees which the importer is required to charge
for handling such imports. It is, therefore, possible under the
law for the importer to handle all importations without charge
for such service, if he desires so to do. It is his duty, however,
to collect the taxes imposed under the law on all importations.

The resolution recognizing this right is regular in form and
within the general power of the Alcoholic Beverages Commis-
sion of the State of Indiana to adopt.