given certain exemptions in matters of eminent domain and thereafter the Legislature took away such exemptions, the corporation was bound by the change in the statute.

Pennsylvania Railroad Co. v. Miller, 132 U. S. 75.

I refer you to the opinions of the Attorney General of Indiana for the year 1934, page 202, where a question was submitted relative to a contract that was entered into with the state prior to May 1, 1933, at which time, the statute known as the Gross Income Tax Law became effective. The Attorney General in that opinion held, that such contracts were taxable under the Gross Income Tax Law as a part of the income of the contractor. The authorities cited by the Attorney General in that opinion fully sustains the conclusion reached.

I am of the opinion, that the question submitted by you is somewhat analogous to the one decided by the Attorney General and the conclusion there reached is persuasive here.

Therefore, I conclude that the additional expenses are incident to the business of contracting and that no adjusted compensation is warranted in this case.

MOTOR VEHICLES, BUREAU OF: Well-drilling machinery not subject to weight tax.

January 20, 1938.

Hon. Frank Finney,
Commissioner, Bureau of Motor Vehicles,
State House,
Indianapolis, Indiana.

Dear Sir:

This will acknowledge receipt of your letter of January 20, in which you submit the question as to whether or not well-drilling machinery is subject to the provisions of chapter 255 of the Acts of the Indiana General Assembly of 1937, commonly known as the Weight Tax Law.

In reply to this question your attention is directed to subsection (c), section 1, chapter 255, Acts of the Indiana General Assembly of 1937, which reads as follows:

“(c) The term “motor vehicle” means any truck, tractor, trailer, semi-trailer, or motor bus used upon
any public highway of this state for the purpose of transporting persons or property, but shall not mean nor include any truck, tractor, trailer or semi-trailer owned by the United States or the State of Indiana or any political sub-division thereof or any department of any of them nor shall it mean or include any passenger motor vehicle other than motor busses."

It will be noted from a reading of the above section that the motor vehicles to which the Weight Tax Act applies are only those trucks, tractors, trailers, semi-trailers or motor busses used for the purpose of transporting persons or property. I doubt if the term "truck" or "tractor" is sufficiently broad in its terms to include well-drilling machinery. However, it is clear that such equipment is not being used on the highways for the purpose of transporting persons or property within the definition of the term.

The fact that chapter 271, Acts of the Indiana General Assembly of 1937, in defining the term "motor vehicle" for the purpose of registration and licensing expressly excludes well-drilling machinery, traction engines, road rollers, fire engines, etc., is also persuasive toward the conclusion that the machinery above described is not within the meaning of the term "motor vehicle" as used in the Weight Tax Act.

It is my opinion that your question should be answered in the negative.

INHERITANCE TAX DIVISION: Estate by entireties in personal property—taxability of same.

January 21, 1938.

Hon. Isaac Kane Parks,
Inheritance Tax Administrator,
231 State House,
Indianapolis, Indiana.

Dear Mr. Parks:

On November 22, 1937, I prepared and submitted an official opinion to you upon the question of the taxability under the Inheritance Tax laws of the state of the transfer to the survivor of personal property held jointly by a husband and wife. It was assumed in that case that all such property was ac-