"The words 'to control and to regulate' imply to restrain, to check, to rule and direct."

People v. Schneider, 103 N. W. 172.

It would seem, therefore, that the power to regulate, control and direct the manner and operation of traffic lights in the streets over which the highway commission has jurisdiction, would necessarily imply an obligation to pay for the installation and maintenance of such lights. The other sections of the Act are also persuasive that this was the legislative intent. Section 4, of the Act above mentioned also authorizes the highway commission to install warning signals and/or lights at railroad crossings within incorporated towns and require that the expense of maintaining and operating said signals and lights shall be paid for by the railroad. This section further provides that the maintenance of such signals and lights at crossroads outside the limits of a city or town shall be operated and maintained by the highway commission.

Section 5 of the Act also authorizes the installation of lights to illuminate dangerous curves, intersections and bridges. The cost of installation and maintenance of such lights shall be paid out of the fund appropriated to said commission for the maintenance of highways. This latter provision is not restricted to portions of the highway outside the corporate limits of a city or town.

It is my opinion, therefore, that since the highway commission has been given full and complete authority over traffic lights in those highways over which they have control, that a duty is imposed upon them to pay for the cost of maintenance thereof.

HIGHWAY COMMISSION, STATE: Farm tractors exempt from weight tax.

February 8, 1938.

Hon. Earl Crawford,
Chairman, State Highway Commission of Indiana,
State House,
Indianapolis, Indiana.

Dear Sir:

This will acknowledge receipt of your letter of February 5, in which you submit the following question:
"Is a farm tractor, regardless of type of tires, that is used in the transportation of property by a farmer subject to the weight tax so long as the transportation or movement of the property is incident to his farm operation?"

In reply to this question, the writer assumes that you have in mind farm tractors used entirely for agricultural purposes. With this in mind, your attention is directed to section 2, chapter 255 of the Acts of the Indiana General Assembly of 1937, which provides that:

"There is hereby imposed upon each motor carrier, on account of each motor vehicle operated by such motor carrier upon any of the highways of this state, the following annual license fees."

The term "motor carrier" is defined to mean:

Chapter 255, section 1, sub-sec. (b)—"The term 'motor carrier' means any individual or individuals, corporation, company, firm or co-partnership, their lessees, trustees or receivers appointed by any court whatsoever, owning, controlling, managing, operating, or causing to be operated any motor vehicle used in transporting persons or property over any of the public highways in this state."

It is evident from the definition above referred to that it was not the intent of the law to impose a tax on farm tractors where the use of the highway was only an incident in the moving of farm machinery or products in the operation of farms or other agricultural pursuits. It is obvious, of course, that certain types of farm tractors might be used exclusively for transportation of property in commercial lines over the public highways of the state. When so used, such tractors might be subject to weight tax. Should such special occasions arise, however, the question would be determined solely upon the facts of the particular case. Generally speaking, your question should be answered in the negative.