**OFFICIAL OPINION NO. 29**

**November 7, 1970**

Hon. James T. Robison  
6¹⁄₂ East Washington Street  
Frankfort, Indiana  

Dear Representative Robison:  

This is in response to your request for my Official Opinion concerning the following question:  

"Who pays the fifty cents (50¢) service charge provided for in the excise tax statute passed by the 1969 Legislature?"

**ANALYSIS**

The provision in question is found in sub-paragraph (e), Section 9, Chapter 423 of the Acts of 1969, as found in Burns' (1970 Supp.), Section 47-3609(e), and provides as follows:

"As compensation for services rendered in the collection of the excise tax imposed by this act, if such services are utilized by the bureau, each license branch manager shall receive a service charge of fifty cents [50¢] for each vehicle registered upon which an excise tax is collected by such branch manager’s branch office, which service charge shall be in addition to the excise tax and all other fees and compensation prescribed by law."

The question really is whether the service charge is either an additional charge paid by the taxpayer or a fee which is subtracted from those receipts which the license branch remits to the county treasurer.

The language of the statute speaks in terms of "shall receive" and "service charge * * * in addition to the excise tax." If the Legislature had intended that the branch deduct the fifty cents (50¢) service charge from the excise tax, it would have provided that it was to be subtracted from the excise tax collected by the branch. However, the language chosen ["shall receive"] does not imply this. Rather, the statute refers to a service charge "in addition to the excise tax."
The implication of the term "in addition to" denotes that something more than the excise tax is to be collected. Reference to the rest of the sentence and to the section as a whole leads to the conclusion that the service charge "to be collected" is the same service charge which the license branch "shall receive." Because of the language chosen by the Legislature, no other interpretation is possible.

CONCLUSION

As the 1969 Indiana General Assembly has written the law, it plainly means that each license branch is authorized to collect a fifty cents (50¢) service charge from the individual taxpayer, over and above the excise tax the individual taxpayer pays, and each such license branch is entitled to keep said fifty cents (50¢) service charge as compensation for collecting and handling the administration of the excise tax.