possible misunderstanding, if the claim therefor was made within the six months' period provided by the 1961 enactment, could be attributable to the very act which was supposed to extend remedies to the persons otherwise entitled to such refunds.

In conclusion, therefore, it is my opinion that the Acts of 1961, Ch. 300, Sec. 1(b), supra, was intended to apply, not only to purchases of motor fuel used for nonhighway purposes made on and after July 6, 1961, the effective date of the act, but also to such purchases made during the six months' interim prior thereto, if a claim for refund thereof, properly executed and with necessary supporting documents, was filed with the administrator within six months after the date on which such motor fuel was purchased as shown by the invoice.

OFFICIAL OPINION NO. 41
June 8, 1962

Hon. William E. Wilson
State Superintendent of Public Instruction
227 State House
Indianapolis, Indiana

Dear Mr. Wilson:

Your letter of May 22, 1962, has been received requesting an Official Opinion on the following:

"A teacher taught five successive years in a city school system under regular teachers contract, and then began to teach in a township of the same county but outside of the city school corporation in which the five years mentioned were taught.

"The schools in the said township were consolidated so that the school city and the township became a part of a consolidated school unit effective January 1, 1962.

"The new school corporation assumed such teachers contract and the salary was paid to the teacher by the new school corporation January 1, 1962 to the end of the school year of 1962. Is this teacher a tenure teacher by virtue of having taught five years in a city school
which later became a part of the larger school corporation which assumed her contract and paid her under contract for the remaining school year of 1961-1962?"

As stated in your letter, the new school corporation assumed such teacher's contract on January 1, 1962 and said teacher taught thereunder to the end of the school year for 1961-1962. This was by operation of law under the provisions of the consolidation statute which require the new school corporation to assume all debts and liabilities and succeed to all the assets of the consolidating school corporations. Also, under said consolidation statute the new school corporation would take on the classification of a city school corporation.

Harris et al. v. State ex rel. Allen (1937), 212 Ind. 386, 8 N. E. (2d) 594.

It has been repeatedly held by this office that tenure rights already accrued, or years of service credits acquired toward the obtaining of tenure status, are retained by a teacher on school consolidation.

1952 O. A. G., page 177, No. 42;
1956 O. A. G., page 52, No. 12;

It has also been held that a teacher serving part of a school year under a regular teacher's contract may count that year toward acquiring tenure rights.

1948 O. A. G., page 261, No. 44.

The Teachers' Tenure Statute, Acts of 1927, Ch. 97, Sec. 1, as amended by Acts of 1933, Ch. 116, Sec. 1, as found in Burns' (1948 Repl.), Section 28-4307, provides, in part, as follows:

"Any person who has served or who shall serve under contract as a teacher in any school city corporation or in any school town corporation in the state of Indiana for five [5] or more successive years, and who shall at any time hereafter enter into a teacher's contract for
further service with such corporation, shall thereupon become a permanent teacher of such school corporation * * *"

Under the above statute, as amended, the first five years of teaching service under regular contract must be consecutive. Prior to the 1933 amendment of said statute the contract for the sixth year was required to be consecutive. However, under the 1933 amendment, the language of the statute was changed so that a teacher having five successive years of service and "who shall at any time hereafter enter into a teacher's contract for further service with such corporation" shall become a permanent teacher. This teacher had credit for five consecutive years of teaching service under regular contract in a city school corporation which was absorbed in the consolidation. As such, it became a part of the new consolidation. By operation of law, the new consolidated school corporation assumed a regular contract of this teacher then teaching in another school corporation becoming a part of such consolidation, and thereafter taught in the consolidated school corporation from January 1, 1962 until the end of that school year. Under such facts, I am of the opinion the teacher entered into a contract with the consolidated school corporation on January 1, 1962. This was for further service under a regular teacher's contract, in a consolidated school corporation wherein she had five consecutive years of teaching service credits under regular contract toward the acquisition of tenure. This, in my opinion, gives her the status of a permanent teacher in such consolidated school corporation within the meaning of the foregoing statute.

I am, therefore, of the opinion this teacher is a tenure teacher in the new consolidated school corporation by virtue of having taught five successive years in a city school corporation which later became a part of the larger school corporation which assumed her regular teaching contract and paid her for services from January 1, 1962 to the end of the 1961-1962 school year.