

# PHYSICIANS—LIABILITY FOR PROFESSIONAL LICENSE TAX.

Tallahassee, Fla., April 14, 1917.

*Honorable Sidney J Catts, Governor,  
Tallahassee, Florida.*

Dear Sir:—

Your letter of the 13 instant, requesting my opinion on whether a physician in the government service is exempt from the payment of the license tax imposed by law on members of that profession, is before me.

Section 442 of the General Statutes provides:

"The following enumerated individual license taxes shall be paid to the State by the persons *engaging in* ..... the several occupations or professions named .....

"Physicians \$10."

Chapter 5481, Acts of 1905, exempted regular practicing physicians and surgeons from the payment of any license tax for practicing their professions. This latter act was repealed by Chapter 5597, Acts of 1907. See *State ex rel Wilson v. City of Pensacola*, 61 So. 193. So the State tax on physicians and surgeons stands today as it was prior to the passage of Chapter 5481, which exempted them.

In my opinion the decision of this question will turn on whether Dr. Proctor is engaged in "the practice of medicine."

"Practicing medicine within the meaning of a statute prohibiting practicing medicine without a license imports a practice of medicine for a compensation."

*State v. Hale*, 15 Mo. 606, 607.

If Dr. Proctor is engaged in the practice of medicine as

the expression is generally understood, he is liable for the license tax, and the fact that he may be engaged in the government service does not exempt him. On the other hand, if he is not so engaged but is exclusively engaged in the government service as a physician, he is not liable for the tax.

Respectfully submitted,

T. F. WEST,  
Attorney General.

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LOCAL STATUTES—PUBLICATION OF NOTICE OF  
INTENTION TO APPLY FOR PASSAGE.

Tallahassee, Fla., April 14, 1917.

*Honorable Sidney J. Catts, Governor,  
Tallahassee, Florida.*

Dear Sir:—

Yours of the 12 instant has been received.

I note the copy of the communication from Honorable L. S. Light, Representative of Marion County in the House of Representatives of this State, relative to the question of the passage of local laws by the Legislature without notice of the intention to apply therefor having first been given as required by the Constitution of this State, and your inquiry relative to this matter.

The constitutional provision on this subject is Section 21 of Article III, reading as follows:

“In all cases enumerated in the preceding section all laws shall be general and of uniform operation throughout the State, but in all cases not enumerated or excepted in that section, the Legislature may pass special or local laws: Provider, That no local or special bill shall be