

than one office under the government of this State at the same time."

In view of these constitutional and statutory provisions, I think it doubtful if you could legally hold the two positions referred to at the same time.

Yours very truly,

T. F. WEST,

Attorney General.

QUALIFICATION OF ELECTORS TO VOTE IN
ELECTIONS TO CREATE, OR VOTE BONDS FOR,
SPECIAL ROAD DISTRICTS.

Tallahassee, Fla., December 9, 1916.

My dear Sir:

Yours of the 7 instant has been received and noted.

Only those persons who are *free-holders* are qualified to vote in an election creating a special road and bridge district and authorizing the issuance of bonds by such district. A *free-holder* is one who owns lands.

Yours very truly,

T. F. WEST,

Attorney General.

PHYSICIANS—LIABILITY FOR MUNICIPAL
LICENSE TAX.

Tallahassee, Fla., December 19, 1916.

My dear Sir:

Yours of the 19th instant has been received and noted.

The statute imposing State licenses is Chapter 6421, acts of 1913, laws of Florida, paragraph 7 of section 41 of which reads as follows:

"Physicians and Surgeons, all kinds, shall pay a license tax of ten (\$10.00) dollars."

Section 2 of the above act provides that in every case, not otherwise provided in this act, a County License Tax of fifty per cent. of the State License Tax be and the same is hereby levied and imposed upon any business, profession or occupation mentioned in this act, the same to be collected at the same time that the State license is collected.

It is also provided by said section 2 that incorporated cities and towns may impose a license tax of not exceeding fifty per cent. of the State license upon the same subjects

In view of the above provisions of the law it would seem that physicians are liable to the payment of State, County and municipal license taxes.

The Attorney General is not authorized to officially advise in matters of this kind, and, therefore, what is said in this letter cannot be regarded as an official expression from this office.

Yours very truly,

T. F. WEST,

Attorney General.

HOLDING OFFICES OF NOTARY AND JUSTICE OF
THE PEACE.

Tallahassee, Fla., December 28, 1916.

My dear Sir:

Yours of the 26th inst. has been received and noted.

There is, in my opinion, no legal objection to your holding the positions of Notary Public and Justice of the