

defined in Section 1273, as above quoted, and would be subject to registry and to the inspection fee as provided in Sections 1267 and 1268, herein referred to.

Very respectfully,

T. F. WEST,  
Attorney General.

**SALT WATER FISH—SHRIMP AND CRABS.  
LICENSE TAX.**

Tallahassee, Fla., May 24, 1916.

*Hon. W. A. McRae, Commissioner of Agriculture,  
Tallahassee, Florida.*

Dear Sir:—

I have your communication of May 1st, submitting the following inquiry:

"The question arises whether or not a license tax should be collected from persons engaged in selling shrimp and crabs, as provided by Section 14, Chapter 6877, Acts of 1915.

"I believe shrimp, craw-fish and crabs have been considered salt water fish by the laws of other States and I would thank you to give me your opinion as to whether or not we should collect license taxes from those engaged in handling those kinds of salt water fish.

In reply, I to advise that I am of the opinion that under and by virtue of the recent decision of our Supreme Court in *Ex parte Gilletti*, and various decisions of other courts affecting the subject-matter of your inquiry, you would be authorized, under Section 14 of Chapter 6877, Acts of 1915, to collect a license tax from any person selling shrimp or crabs in this State.

Respectfully submitted,

T. F. WEST,  
Attorney General.