

In reply to your inquiry I would say that Chapter 6877, as appears from the title, is an act to protect and regulate the *salt water* fishing industry and, since it is expressly limited in its application to the *salt water* fishing industry, it would not, in my opinion, repeal the other statutes referred to, but leaves them in full force, the effect of Chapter 6877 being to segregate the *salt water* fishing industry, withdraw it from the class affected by the other statutes, and place the enforcement of the regulations prescribed by this statute for this branch of the industry upon the Commissioner of Agriculture and the Shell Fish Commissioner, the result of which is that one engaged in the *salt water* fishing industry will pay the license tax imposed by Chapter 6877 to the Shell Fish Commissioner and one engaged in this occupation generally and not taking or handling *salt water* fish will pay the license tax imposed by the other statutes mentioned to the tax collector of the county in which he is engaged in such occupation.

Respectfully submitted,

T. F. WEST,

Attorney General.

LICENSES — WHEN LICENSE YEAR BEGINS UNDER CHAPTER 6881 LAWS 1915.

Tallahassee, Fla., September 20, 1916.

Hon. W. V. Knott, Comptroller,
Capitol.

Dear Sir:—

I am in receipt of your communication containing the following request:

"I will be pleased to have your official opinion as to

the construction to be placed upon that part of the Act of 1915 Chapter 6881 of the Laws of Florida which relates to the year for which the license tax is to be paid in order that I may answer the question presented by Messrs. Lunsford & DeVane."

Replying I will say that in my opinion the *license year* for the license tax imposed by Chapter 6881, Acts of 1915, Laws of Florida, is the same as the license year as defined in the act imposing a license tax on occupations generally in this State, that is to say, from October first of each calendar year to October first of the following calendar year.

Respectfully submitted,

T. F. WEST,

Attorney General.

Opinions to State Treasurer.

DISPOSITION OF SECURITIES PLACED WITH STATE TREASURER WHERE FIRE INSUR- ANCE COMPANY BUSINESS IS ASSUMED BY ANOTHER AUTHORIZED ASSOCIATION.

Tallahassee, Fla., August 6, 1915.

Hon. J. C. Luning, State Treasurer,
Tallahassee, Florida.

Dear Sir:—

Yours of the 2nd instant has been received.

I note your inquiry as follows:

"I transmit herewith a letter from Mr. Thos. B. Adams, Attorney, representing the Florida Fire and Casualty