

"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

20—Atty. Gen.

Peace at the same time. There is, however, little reason for holding these two positions, because as Justice of the Peace you can perform practically all of the duties that you would be permitted to perform officially as Notary Public.

Yours very truly,

T. F. WEST,

Attorney General.

HOLDING OFFICES OF NOTARY AND JUSTICE OF
THE PEACE

Tallahassee, Fla., December 28, 1916.

Yours of the 28th inst. has been received and noted.
There is in my opinion, no legal objection to your hold-
ing the positions of Notary Public and Justice of the

20-4119 Gen.