

prohibition against the practice, however distasteful it may have been to deprive worthy institutions of State aid which they had been receiving for many years.

Finally, it would be impossible under any reasoning to bring the bill within any of the subjects stated by the Governor in his proclamations. It cannot, therefore, be validly enacted at this Session.

House Bill No. 71, Providing for the Imposition of an Income Tax. I have already advised you that in my opinion an income tax does not come within any of the subjects stated by the Governor in his proclamations and would be unconstitutional if enacted at this Session.

House Bill No. 72, Imposing a Tax on Admission to Concerts and Other Public Performances. This bill does not come within any of the subjects specified by the Governor in his proclamation and cannot, in my opinion, be validly enacted at this Session.

House Bill No. 73, Proposes a Constitutional Amendment, and can validly be enacted.

House Bills Nos. 74 and 75, Making Appropriations to the Department of Welfare in Aid of Certain Hospitals Not Owned by the Commonwealth. These bills come within Subject No. 1 of the Governor's supplemental proclamation and would, in my opinion, be constitutional if enacted.

House Bill No. 76, Proposing a Tax upon Malt. For the reasons stated in discussing House Bills Nos. 71 and 72, this bill could not, in my opinion, be sustained if enacted at this Session.

Very truly yours,

DEPARTMENT OF JUSTICE,
WM. A. SCHNADER,
Attorney General.

OPINION NO. 32-E

Legislature—House of Representatives—Constitutionality of House Bills Nos. 77 to 86 inclusive, Extraordinary Session of 1931.

The Attorney General advises the Speaker of the House of Representatives regarding the constitutionality of House Bills Nos. 77 to 86 inclusive. Extraordinary Session of 1931.

Department of Justice,
Harrisburg, Pa., December 14, 1931.

Honorable C. J. Goodnough, Speaker of the House of Representatives,
Harrisburg, Pennsylvania.

Sir: In accordance with the resolution of the House of Representatives adopted November 10, 1931, I shall give you my opinion re-

garding the constitutionality of the bills introduced in the House last week. They are House Bills Nos. 77 to 86 inclusive.

I have repeatedly stated to you my views with respect to the construction which must be placed upon the proclamations of the Governor calling the Special Session. It will serve no useful purpose again to repeat those views.

In my opinion, none of the bills introduced in the House last week come within any subject stated by the Governor in his proclamations, and all of them would be unconstitutional if enacted at this Session.

Very truly yours,

DEPARTMENT OF JUSTICE,
WM. A. SCHNADER,
Attorney General.

OPINION NO. 33

Corporations—Fictitious Names—Acts of June 28, 1917, P. L. 645 and June 29, 1923, P. L. 979.

Whether or not a trade name must be registered under the Fictitious Names Act of June 28, 1917, P. L. 645, as amended by the Act of June 29, 1923, P. L. 979, is to be determined by ascertaining whether the name is "assumed," "feigned," fictitious," "not real" or "not genuine." Unless a trade name may be so classified it is not within the Fictitious Names Act, even though it fails to identify precisely the individuals conducting the business.

A trade name containing the word "company" will ordinarily be fictitious within the meaning of the Fictitious Names Act.

Department of Justice,
Harrisburg, Pa., November 25, 1931.

Honorable Richard J. Beamish, Secretary of the Commonwealth,
Harrisburg, Pennsylvania.

Sir: You have asked us to construe the Act of June 28, 1917, P. L. 645, as last amended by the Act of June 29, 1923, P. L. 979, which is commonly known as the Fictitious Names Act. You wish us to furnish you with a guide which will enable you to determine whether particular business names should be registered under the act.

Every case, of course, must stand on its own facts, but there is a sufficient similarity among many of them that will permit us to state some guiding principles and to illustrate them with examples of common types of business names that are commonly used.

The act forbids any individual or individuals "to carry on or conduct any business in this Commonwealth under any assumed or fic-