

SEPTEMBER 2, 1952.

ABE J. GREENE, *Commissioner*,
State Athletic Commission,
State House, Trenton, N. J.

FORMAL OPINION—1952. No. 26.

DEAR COMMISSIONER:

Receipt is acknowledged of your inquiry of August 18th, in which you ask to be advised as to the legality of taxing admissions to television pictures exhibited in New Jersey theatres over controlled television circuits, the actual exhibition or performance being held without the State.

Pursuant to the provisions of the Revised Statutes (R. S. 5:2-12) you may impose a tax on licensees who hold boxing, sparring or wrestling exhibitions within this State but the tax may be collected only from such statutory licensees. Under the situation existing as outlined in your letter, theatre owners would not be subject to the license tax fixed by the statute. It would be necessary to affirmatively amend the present statute should it be desired to extend the tax to these theatrical activities.

Very truly yours,

THEODORE D. PARSONS,
Attorney General.

By: JOSEPH LANIGAN,
Deputy Attorney General.

JL:rk

AUGUST 29, 1952.

MR. BENJAMIN B. JOHNSON, *Deputy Commissioner*,
Department of Banking and Insurance,
State House Annex,
Trenton 7, New Jersey.

FORMAL OPINION—1952. No. 27.

DEAR MR. JOHNSON:

We have before us your letter of August 11, 1952 requesting an opinion with respect to the contributions to be made to the Motor Vehicle Liability Security Fund, pursuant to chapter 175, P. L. 1952, by insurance companies authorized to transact the business of motor vehicle liability insurance of motor vehicles principally garaged in this State.

It appears that it is common practice with most companies writing automobile liability insurance to include in the policy, for an additional premium, a provision for payment on behalf of the injured party or for reimbursement of the insured for payment of medical, hospital, surgical and funeral expenses incurred as a result of an accident involving the automobile with respect to which the liability