

We would also provide for the registration of the dealers and have a bond filed guaranteeing the payment of the tax. In order to have available figures for a complete check on the amount of gasoline purchased by the various dealers in the state, we are asking that the railroad agents report to our office each month all gasoline delivered from their stations and the persons to whom such gasoline is delivered. With this information and with the additional safeguards mentioned above, we will be in better position to enforce properly the provisions of the gasoline tax law.

The basic provisions of the Indiana law are, I think, second to none; and if we are successful in securing the proposed amendments, Indiana will have one of the best and most complete gasoline tax laws of any of the states or provinces.

### SHOULD THE GASOLINE TAX BE USED FOR MAINTENANCE OR CONSTRUCTION?

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By E. W. Murphy,  
Highway Superintendent, Hendricks County

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The law on the use of the gasoline tax is very broad. The money from this tax may be kept as a separate fund. It can be used in most any form of road work or maintenance. The intention of the law was to provide a fund for the general necessities of construction and maintenance of the public highways which may be used in permanent work, or for maintenance, in case there is no necessity for permanent work. But the law gives preference to the road and street intersections with state highways.

It may be used in the cooperative construction of state highways, in paying for damages caused by these highways, or in the construction of intersections with county roads and streets.

The law specifies that when the state highway commission shall establish a state highway in a county, city, or incorporated town and so benefit them, in that event the board of county commissioners in such county, or the common council of such city, or the board of trustees of such incorporated towns, may, by petition of the property owners, make such contributions to the state highway commission to aid in the construction of such state highway as they may deem proper. Such contribution may be made in the manner provided for in Chapter 122 in the Acts of the General Assembly of 1923.

Under the law the county commissioners and the council of any incorporated town may pave the intersections of any

free gravel road or street with any state highway built under the supervision of the state highway commission. This would reduce the maintenance of the intersections built by the state by preventing loose material being scattered over state roads from the intersecting county roads. It would also reduce the danger at these crossings, thus making travel more safe for the public. Two-thirds of the accidents in Hendricks County occur at the intersections of the crossroads with the state highways.

The gasoline tax is a tax paid by everyone who drives a car within the state and should be used to provide for the safety of public travel and to eliminate the dust within the populated or school districts. We have the safety of the transportation of the school children to consider and the streets and roads near the school buildings should be made dustproof and the drainage and sanitary conditions of those streets and roads should be properly handled.

The money from this tax should also be used in straightening dangerous curves in roads, widening bridges, widening roads, reducing grades, and building short intersections connecting free gravel roads. It may be used for maintaining and resurfacing streets which were built by incorporated towns under the three mile road law or which were originally free gravel roads.

## SPECIFICATIONS FOR WATER-BOUND MACADAM CONSTRUCTION

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By Stanton Guthrie,  
Decatur County Surveyor

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### Base Course

After the subgrade and shoulders have been constructed as usually specified, and approved by the engineer, and before foundation material is placed thereon, No. 5 screenings shall be neatly stored along the side of the highway. Then a layer of No. 1 ( $\frac{3}{4}$ "-4") limestone shall be spread on the prepared subgrade to the thickness of 5" after compaction (the spreading of stone to be done by the use of a stone spreader of approved type), care being taken to preserve the grade and crown. Side forms of uniform height, held firmly to proper line and grade, shall be used to fix the depth of the loose stone. If after the stone is spread the surface is not uniform, it shall be harrowed with a heavy spike-toothed harrow until a uniform and even surface prevails. Any thin,