

Such vehicles are not entitled to exemption under section 17(b) if they do not otherwise come within its terms.

Answering Query No. 9. A motor vehicle used in the carrying or towing of another motor vehicle in motor convoy service or carriage, as such carriage is defined in section 2 and as amplified in section 18 of the Motor Carrier Licensing Act of 1933, as amended at 1937 Statutes, pages 337, 341, in our opinion, occupies the same status as any other motor carrier vehicle covered by such Act with respect to the application of section 17(a) and (b) of the motor vehicle registration law in the matter of reciprocity.

Answering Query No. 10. A foreign corporation, qualified to do business in this State, owning and operating motor vehicles stationed in this State and used for purpose of carrying on its business in this State as well as in other States, is, in our opinion, to be deemed a resident within the meaning of the said section 17(a) or 17(b). Foreign corporations may be domiciled in one State and resident of another. Its legal domicile in the State of its creation presents no impediment to its residence in a real and practical sense of its business activities. *International Mill Co. v. Columbia Transp. Co.* 292 U. S. 511.

It may be said of a foreign corporation that the term may relate to it as a resident of the State of its incorporation, but the general rule of law is that for certain purposes a practical residence within a jurisdiction may be and is considered apart from legal residence or domicile of the corporation, and that a foreign corporation and nonresident corporation are not synonymous terms, and that a foreign corporation may so establish its business within a State so as to acquire a special or constructive residence so far as to be charged with taxes and kindred obligations under the laws of a State other than the State of its domicile, 23 Am. Jur. 47, sec. 36.

Under the conditions disclosed by the instant inquiry we conclude that such foreign corporation is not entitled to the reciprocity provided in section 17(a) or section 17(b).

Answering Query No. 11. The mere qualification of a foreign corporation under the laws of this State does not render its motor vehicles subject to registration and the payment of fee therefor. Such corporation, in our opinion, must go further and establish its "doing of business" within the State with its motor vehicles so as to constitute a constructive residence within this State. See answer to Query No. 10 above.

Respectfully submitted,

GRAY MASHBURN, Attorney-General.

By W. T. MATHEWS, Deputy Attorney-General.

MALCOLM McEACHIN, Secretary of State, Carson City, Nevada.

Primary election law requires instruction on primary ballot of "vote for one" for the office of District Judge or Justice of the Peace.

CARSON CITY, August 5, 1940.

HONORABLE JOHN W. BONNER, District Attorney, Ely, Nevada.

DEAR MR. BONNER: Reference is hereby made to your letter of August 1, 1940, requesting an opinion upon the question of whether the primary election ballot relating to the office of Justice of the Peace and the office of District Judge should contain in the "instructions to voters" the designation "vote for one" or the designation "vote for two."

An examination of the primary election law discloses that in section 2415, Nevada Compiled Laws, 1929, as amended at 1935 Statutes, page 14, it is provided that in the instructions to voters printed upon the ballot, the designation "vote for one or vote for two or more, according to the number to be elected to such office at the ensuing general election." This language clearly means that at the primary election voters voting for a candidate for the office of Justice of the Peace or for District Judge shall vote for one of the candidates to be elected at the ensuing general election. We think the law is clear in this respect and that the instructions to voters with respect to the above-designated officers should contain the instruction "vote for one."

Yours very truly,

GRAY MASHBURN, Attorney-General.

By W. T. MATHEWS, Deputy Attorney-General.

B-6. Unemployment Compensation Law--Employment Service Division.

Labor Commissioner may consolidate reports of administrative officers of the department with respect to the Unemployment Compensation Division and the Employment Service Division. Labor Commissioner may not consolidate the fund accounts of the two divisions but must maintain the administrative funds thereof separately and earmark each fund for the purposes of its particular division.

CARSON CITY, August 13, 1940.

MR. R. N. GIBSON, Labor Commissioner, Carson City, Nevada.

Re Unemployment Compensation Administration Fund, Nevada State Employment Service Fund.

DEAR SIR: Reference is hereby made to your letter of August 9 inquiring whether,