

(3) Section 7 of Article XII is an express authority for the graduation of such a tax.

(4) Exemptions can be made only within the limitations of said Section 7 of Article XII.

(5) The taxes collected under such bill must be apportioned in conformity with Section 9 of Article XII of the Ohio Constitution.

(6) The discrimination between resident and non-resident decedents may lawfully be made under the legislative authority to classify.

(7) The bill should contain its own machinery or method for arriving at the net estate, rather than by adopting the regulations of the Commissioner of Internal Revenue, as has been proposed in Section 2.

(8) The bill should adopt the present machinery for the collection of inheritance taxes and the method of disposition of the revenues derived therefrom, as set forth in the present inheritance tax law. This may be done by an apt reference to the administrative provisions of the present law.

(9) Finally, it should be kept in mind at all times in the adoption of this legislation that it must be in conformity with Sections 7 and 9 of Article XII of the Ohio Constitution.

Respectfully,
EDWARD C. TURNER,
Attorney General.

458.

SAME AS OPINION NUMBER 457.

COLUMBUS, OHIO, May 6, 1927.

HON. MARTIN S. DODD, *Speaker Pro Tempore, House of Representatives, Columbus, Ohio.*

459.

APPROVAL, NOTE OF MORROW VILLAGE SCHOOL DISTRICT, WARREN COUNTY, \$2,880.00.

COLUMBUS, OHIO, May 6, 1927.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

460.

APPROVAL, NOTES OF SCHOOL DISTRICTS IN ADAMS, ATHENS, ASHTABULA, BELMONT, CLERMONT, DELAWARE, GEAUGA, HIGHLAND, HOCKING, HOLMES, JEFFERSON, LOGAN, MADISON, MEIGS, MONROE, MUSKINGUM, NOBLE, ROSS, SCIOTO AND VINTON COUNTIES.

COLUMBUS, OHIO, May 6, 1927.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.