

The legislature thereupon made specific appropriations from such fund in the aggregate sum of \$127,500.00 and the residue or remainder of such funds received prior to January 1, 1934, or after deducting the \$127,500.00 it appropriated to the purposes of the state relief commission.

In such House Bill No. 5, as well as in the acts with reference to tax on admissions and cosmetics, the statute directs that moneys be credited to the general revenue fund to the extent necessary to reimburse such fund for the amounts expended by reason of specific appropriations therefrom, the "balance" or as might well have been the language, the "residue or remainder" of the moneys received as the result of such tax levies, if received prior to January 1, 1934, is appropriated to the state emergency relief fund, the funds received thereafter from such sources if sufficient funds have already been received and credited to the general revenue fund of the state to reimburse it for appropriations therefrom for the purpose of administering the act, are appropriated to the county poor relief excise fund.

Specifically answering your inquiry it is my opinion that:

1. When by reason of the provisions of House Bill No. 4 (Section 6212-49a to 6212-49t, General Code) enacted by the 90th General Assembly, first special session, moneys were received into the state treasury, those moneys which were received prior to January 1, 1934, should have been credited to the state emergency relief fund and when and as received, should be transferred to the general revenue fund of the state. Until the appropriations from such fund by authority of Section 6212-49i have been reimbursed, any excess of such moneys over such amount so transferred, if received prior to January 1, 1934, were appropriated to the state relief commission.

2. When by reason of the provisions of Sections 10 and 20 of House Bill No. 5 as enacted by the 90th General Assembly, first special session, Section 5 of House Bill No. 7 as so enacted, Section 5543-10 and Section 5544-17, General Code, the moneys were received by the Treasurer of State from the tax levied by such House Bill No. 5 as well as from the so-called "cosmetic tax law" (Section 5543-1 to 5543-20, General Code) and the so-called "admissions tax law" (Section 5544-1 to 5544-18, General Code) should be credited to the general revenue fund of the state until such time as the appropriations therefrom from the administration of such acts by Section 20 of such House Bill No. 5 and Section 5 of House Bill No. 7 shall have been repaid, any surplus remaining if received prior to January 1, 1934, should be credited to the state emergency relief fund but if received after such date should be credited to the county relief excise fund.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

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APPROVAL—NOTES OF MADISON TOWNSHIP RURAL SCHOOL DISTRICT, FRANKLIN COUNTY, OHIO—\$11,000.00.

COLUMBUS, OHIO, February 16, 1934.

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