

that the "motor vehicle license tax" is an excise or privilege tax. When the tax is paid on a motor vehicle for the privilege of operating it on the highways of Pennsylvania no privilege would thereby be purchased for its operation on the highways in Ohio. The elements of double taxation are therefore not present. Even if such elements were present, the law is specific, and there is no constitutional inhibition either state or federal, against double taxation.

Specifically answering your inquiry it is my opinion that all motor vehicles operated on the highways of Ohio are subject to the "motor vehicle license tax" imposed by Sections 6291 et seq., subject to such reciprocal agreements as might be legally entered into by "the commission" with states other than Ohio, pursuant to the provisions of Section 6306-1, General Code.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

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1826.

APPROVAL, BONDS OF LIVERPOOL TOWNSHIP RURAL SCHOOL DISTRICT, MEDINA COUNTY, OHIO, \$11,303.43.

COLUMBUS, OHIO, November 4, 1933.

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

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1827.

APPROVAL, LEASE TO CANAL LAND IN THE CITY OF DELPHOS, ALLEN COUNTY, OHIO.

COLUMBUS, OHIO, November 4, 1933.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge the receipt of your recent communication submitting for my examination and approval a certain canal land lease in triplicate, executed by you to one C. J. Winston of Delphos, Ohio. By this lease, which is one for a term of fifteen years and which provides for an annual rental of eighteen dollars, payable semi-annually, there is leased and demised to the lessee above named the right to occupy and use for lawn and business purposes that portion of the berm embankment of the abandoned Miami and Erie Canal which is located in the city of Delphos, Allen County, Ohio, and which is more particularly described as follows:

Beginning at the point of intersection of the easterly line of said canal land and the northerly line of Fifth street in said city and being the southwest corner of Lot No. 28, in said city, and running thence westerly with the northerly line of Fifth Street twenty (20') feet, more or less, to the top water line of said canal; thence northerly parallel