

dealer of motor vehicle fuel which now are or hereafter may be levied or imposed by the State of Ohio, together with any and all penalties and/or interest thereon. In the event any such dealer shall fail or refuse to file such bond within said period of thirty days then the tax commission shall forthwith cancel the certificate theretofore filed by such dealer.

From and after this act takes effect the tax commission shall not accept and file the certificate of any person, firm, association, partnership or corporation desiring to register as a dealer under the provisions of Section 5528 of the General Code unless concurrently therewith such person, firm, association, partnership or corporation shall file with the tax commission his or its bond with surety or sureties satisfactory to said commission in the amount of five thousand dollars and in the form and conditioned as provided in the next preceding paragraph of this section. * * *

It is noted that under the provisions of said amended Section 5526, the term "dealer" shall include any person, firm, association, partnership or corporation, "including the State of Ohio or any political subdivision thereof," but supplemental Section 5528-1, General Code, specifically mentions "person, firm, association, partnership or corporation," and there is no provision in said section that the aforementioned classification shall include the State of Ohio or any political subdivision thereof.

The State of Ohio or any political subdivision thereof is not mentioned in the classification of dealers in the first sentence of said section; neither is the State of Ohio nor any political subdivision thereof mentioned in the second paragraph of said section wherein it is provided that the tax commission shall not accept and file the certificate to register as a dealer, unless concurrently therewith such person, firm, association, partnership or corporation shall file with the tax commission his or its bond.

It seems evident therefor, that although the State of Ohio or any political subdivision thereof is included within the term "dealer" as defined in Amended Section 5526, neither the State of Ohio nor any political subdivision thereof is included within the provisions of Supplemental Section 5528-1, General Code, requiring the filing of a surety bond with the Tax Commission.

It is therefore my opinion, specifically answering your question, that the State of Ohio and the municipalities thereof, are exempt from filing the bond required under the provisions of Supplemental Section 5528-1 of the General Code.

Respectfully,

GILBERT BETTMAN,
Attorney General.

529.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE W. H. SPOHN PLUMBING COMPANY, COLUMBUS, OHIO, FOR CONSTRUCTION OF NEW TUNNELS AND PIPING, WILBERFORCE UNIVERSITY, WILBERFORCE, OHIO, AT AN EXPENDITURE OF \$11,525.00—SURETY BOND EXECUTED BY THE GLOBE INDEMNITY COMPANY.

COLUMBUS, OHIO, June 17, 1929.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Superintendent of Public Works, for and on behalf of the Board

of Trustees of the C. N. & I. Department, Wilberforce University, and The W. H. Spohn Plumbing Company, of Columbus, Ohio. This contract covers the construction and completion of piping contract—new tunnels and piping, C. N. & I. Department, Wilberforce University, Wilberforce, Ohio, and calls for an expenditure of eleven thousand, five hundred and twenty-five dollars (\$11,525.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. There has also been submitted a contract bond upon which the Globe Indemnity Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the Workmen's Compensation Act have been complied with.

In this connection, it will be noted that the award was made prior to January 1, 1929, and that the original appropriation lapsed before such contract was approved by the Attorney General. However, it will be further noted that the 88th General Assembly, in Amended House Bill No. 203, reappropriated such funds and authorized the expenditure of money for such purposes with the consent and approval of the Controlling Board.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
GILBERT BETTMAN,
Attorney General.

530.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND GLEN B. EBRIGHT, COLUMBUS, OHIO, FOR REHABILITATION OF THE GOVERNOR'S MANSION, COLUMBUS, OHIO.

COLUMBUS, OHIO, June 17, 1929.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, and Glen B. Ebright, of Columbus, Ohio. This contract covers the rehabilitation of the Governor's mansion, Columbus, Ohio, and calls for an estimated expenditure of six thousand five hundred and forty-nine dollars (\$6,549.00).

Evidence has been submitted showing that the procedure for force account as required by Section 7 of House Bill 510 of the 88th General Assembly has been followed and that the Controlling Board has consented to such procedure.

You have also submitted the certificate of the Director of Finance that funds are available to meet the obligations of the Contract as required by Section 2288-2 of the General Code.

Finding said contract in proper legal form, I have this day noted my approval