

two consecutive weeks.' As a practical proposition bids may as well be received on the day of the second publication as on the following morning. Concededly the advertisement may be made in either a daily or weekly newspaper. If the argument of counsel for the state is sound, then the insertion of the advertisement in a daily newspaper on Saturday and again on Monday would comply with the statute, for that would be a publication in each of two consecutive calendar weeks. The evident purpose of our statute was to require not only two publications, but two weeks' notice, and it was contemplated that a period of two weeks would be allowed for filing bids from the date of the first publication. If the requirement of the statute were that notice be published for one week, it surely would not be claimed that bids might be received the very day following the publication of the notice. That would scarcely be any notice at all, and could serve no beneficial purpose. Our conclusion is that the advertisement in question here did not comply with the mandatory requirements of the statute."

It is well established that statutes notifying citizens of their right to appear before a legislative body to protest and object to proposed legislation, especially when involving questions of taxation, must be construed strictly in favor of citizen taxpayers. *Thomas vs. Board of County Commissioners*, 28 O. App. 8; Ohio Bar, Vol. I, No. 21, August 21, 1928.

In view of the foregoing, I am of the opinion that the assessments levied as set forth in each of the above transcripts are not valid. On account of this conclusion, it is unnecessary to comment upon any further matters pertaining to the above bonds as set forth in the transcripts forwarded, and I, therefore, am compelled to advise you not to purchase these bonds.

Respectfully,
GILBERT BETTMAN,
Attorney General.

268.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS DUTIES AS RESIDENT DIVISION DEPUTY DIRECTOR—D. W. LEGGETT.

COLUMBUS, OHIO, April 5, 1929.

HON. ROBERT N. WAID, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted for my consideration a bond for the sum of five thousand dollars, and conditioned for the faithful performance of the duties of the principal as Resident Division Deputy Director, as follows:

D. W. Leggett, principal (Division No. 4) upon which the United States Fidelity & Guaranty Company appears as surety.

The above bond is given in pursuance to the provisions of Section 1182 of the General Code, which section specifically requires that Resident Division Deputy Directors shall give bond in the amount above indicated with sureties to your approval. The bond has been properly executed and bears your approval thereon.

It is further noted that in the official roster of the Division of Insurance the surety heretofore mentioned has been duly authorized to transact business in Ohio.

In view of the foregoing, I have approved said bond as to form and return the same herewith.

Respectfully,
GILBERT BETTMAN,
Attorney General.

269.

HOUSE BILL NO. 340—CLASSIFYING STORES FOR THE PURPOSE OF
TAXATION—UNCONSTITUTIONAL.

SYLLABUS:

House Bill No. 340 classifies stores for the purpose of taxation under a plan whereby stores as therein defined are classified, first, as to volume of business done and, second, as to who operates them. The second classification is sub-classified into various classes: stores individually operated, two-store chains, three-store chains, etc. Each sub-classification is taxed at a different rate. An individual store doing a given volume of business, if it is the second store of a two-store chain, is taxed at a different rate from a store doing the same volume of business if it is the third store of a three-store chain.

A tax based upon the foregoing classifications is unreasonable, arbitrary, discriminatory, and levied upon the same subject on a different basis, depending upon who owns or operates the subject, is class legislation in violation of the Fourteenth Amendment of the Constitution of the United States, which guarantees equal protection of the laws to all citizens; following Great Atlantic and Pacific Tea Co. vs. Doughton, 144 S. E. 701; State of Missouri vs. Wyatt, 48 L. R. A. 265.

COLUMBUS, OHIO, April 5, 1929.

HON. JOHN A. HADDEN, *Chairman, Taxation Committee, House of Representatives, Columbus, Ohio.*

DEAR SIR:—This will acknowledge receipt of your communication in which you request my opinion as to whether or not the provisions incorporated in House Bill No. 340, would, if enacted into law, be constitutional. The bill, the title of which is "A Bill—To license stores," reads as follows:

"Section 1. Any place where foodstuffs of any description, dry goods, notions, footwear, headwear, clothing of all description, millinery, hardware, queensware, all cooking utensils, sporting goods, furniture, coffees, teas, spices, beverages of all kind, milk stations, radios, electric fixtures and supplies of all kinds, musical instruments, automobiles, automobile supplies and accessories, motorcycles, bicycles, building materials and supplies of any description, tobacco in any form, drugs, prescriptions, candies, confections of all kinds, jewelry of all descriptions, fuel of all kinds, gasoline, oils, greases, cosmetics, perfumes, or any other articles of merchandise are sold, shall be termed and considered a store for the purposes of this act.

Section 2. Every person, corporation, firm, company, or copartnership operating, or causing to be operated, in the State of Ohio, one or more whole-