

similar institution located outside of the state of Ohio would not be exempt from the inheritance tax.

The whole matter is summed up by saying that a bequest to the Salvation Army for the specific purpose of contributing to one or more of the activities last above enumerated, conducted in the state of Ohio, or a general bequest to the organization for the purpose of conducting such activities wherever they exist, if any of such activities are in the state of Ohio, would be exempt from inheritance tax in Ohio; but a general bequest to the Salvation Army, as such, without specific designation of object, or a bequest to the Salvation Army for the purpose of contributing to a specific institution outside of this state, or to a class of such institutions maintained by the Salvation Army of which there are no representatives in this state, would be subject to inheritance tax.

The copy of the charter is enclosed herewith.

Respectfully,
 JOHN G. PRICE,
Attorney-General.

2216.

APPROVAL, CONTRACT BETWEEN BOARD OF TRUSTEES, BOWLING GREEN STATE NORMAL COLLEGE, AND H. T. CLAGUE OF BOWLING GREEN, OHIO, FOR IMPROVEMENT OF WAYNE STREET.

COLUMBUS, OHIO, June 30, 1921.

Board of Trustees, Bowling Green State Normal School, Bowling Green, Ohio.

GENTLEMEN:—You have submitted for my approval, in accordance with the provision of section 2319 G. C., a contract between H. T. Clague, of Bowling Green, Ohio, and your board, dated June 8, 1921, which relates to the improvement of Wayne street at Bowling Green State Normal College. Said contract calls for payment to the contractor of the sum of \$4,341.80. You have also submitted a bond given by the American Surety Company of New York covering said contract, accompanied by a certified copy of a power of attorney disclosing the authority of the officials of said company to execute said bond.

The proposal of the contractor relating to this contract is before me, the same having been approved by the state building commission. I also have before me the certificate of the auditor of state in compliance with the provisions of section 2288-2 G. C., to the effect that there is a balance in the proper appropriation fund sufficient to cover the amount payable under said contract.

Therefore, I am certifying my approval as to form upon said contract and bond. However, in section 2319 G. C. it is provided that no contract shall be entered into until the Industrial Commission of Ohio has certified that the person awarded the contract has complied with the workmen's compensation law, etc. There is no evidence before me relating to this matter. It may be that this provision has been complied with, or it may be that the contractor has not employed a sufficient number of men in the past to subject him to the provisions of the compensation law. However, it is suggested that you should be satisfied that the law is complied with in this respect.

Said contract and bond and all other papers submitted in connection therewith have been filed with the auditor of state.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2217.

APPROVAL, BONDS OF BELMONT COUNTY IN THE AMOUNT OF \$105,000, ROAD IMPROVEMENT.

COLUMBUS, OHIO, June 30, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

2218.

APPROVAL, BONDS IN THE AMOUNT OF \$105,000, BELMONT COUNTY, ROAD IMPROVEMENT.

COLUMBUS, OHIO, June 30, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

2219.

APPROVAL, DEFICIENCY BONDS OF THE CITY OF BELLEFONTAINE IN THE AMOUNT OF \$11,450.

COLUMBUS, OHIO, June 30, 1921.

Industrial Commission of Ohio, Columbus, Ohio.

2220.

STATE TEACHERS' RETIREMENT SYSTEM—WHERE BOARD OF EDUCATION HAS NEGLECTED OR REFUSED TO LEVY TAX TO MEET FINANCIAL REQUIREMENTS OF SAID SYSTEM—HOW FUNDS PROVIDED.

1. *A board of education which has neglected or refused to levy a tax to meet the financial requirements of the state teachers' retirement system, in accordance with the provisions of section 7896-55 G. C. may not create a retirement fund out of which to pay the normal and deficiency contributions due from each board of education under the teachers' retirement act, by transferring to such retirement fund any money available in other funds, unless such board of education has been granted authority to make such transfer by an order of the common pleas court, on an appli-*