

3490.

APPROVAL, BONDS OF NEW PHILADELPHIA CITY SCHOOL DISTRICT, TUSCARAWAS COUNTY, OHIO—\$20,876.34.

COLUMBUS, OHIO, November 21, 1934.

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

3491.

APPROVAL, BONDS OF HUBBARD VILLAGE SCHOOL DISTRICT, TRUMBULL COUNTY, OHIO—\$13,350.18.

COLUMBUS, OHIO, November 21, 1934.

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

3492.

APPROVAL, BONDS OF PARMA CITY SCHOOL DISTRICT, CUYA-HOGA COUNTY, OHIO—\$9,200.00.

COLUMBUS, OHIO, November 22, 1934.

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

3493.

APPROVAL, PETITION CONTAINING PROPOSED AMENDMENT TO CONSTITUTION.

COLUMBUS, OHIO, November 23, 1934.

HON. O. W. GILLETTE, *Secretary, Ohio Association for Tax Reduction, 428 South High Street, Columbus, Ohio.*

DEAR SIR:—Pursuant to Section 4785-175, General Code, you have submitted for my examination a written petition signed by one hundred qualified voters of this state. The petition submitted contains proposed amendments to the Ohio Constitution repealing existing Sections 2, 8 and 10 of Article XII and adopting new Sections 2, 8 and 10 of Article XII. A summary of the proposed amendments is contained in the petition.

The proposed constitutional amendments read as follows:

“Section 2. Real and personal property shall be exempt from

taxation, provided, however, taxes may be imposed by law upon the production, sale, or distribution of coal, oil, gasoline and other minerals. Laws shall be passed taxing incomes. No gross earned income aggregating less than one hundred dollars a month shall be taxed in excess of one-half of one per cent for all state and local purposes, but laws may be passed authorizing additional taxes in excess of said limitation, either when approved by a majority of the electors of the taxing district voting on such proposition or when provided for by the charter of a municipal corporation. Incomes of charitable and religious organizations shall be exempt from taxation. Laws may be passed taxing gross earned incomes in excess of twelve hundred dollars per annum. All persons, partnerships or corporations engaged in any business shall deduct the lawful gross earned income tax from the salary, wages, earning or commission of employees each month and remit said tax with their own tax to the county treasurer. All persons not engaged in business, not employed by others, or persons receiving income other than salary, wages, earning or commission shall remit their tax to the county treasurer. Gross earned income taxes shall be paid to the county treasurer on the first Monday of each month. The gross earned income of persons employed shall be their salary, wages, commission or earnings. The gross earned income of all others shall be the difference between gross income received from all sources and the cost of operation.

Section 8. A license fee of one dollar shall be paid for each motor vehicle operated on the public highway for the whole of the time such motor vehicle is so operated. Upon the payment of such fee, to any motor vehicle dealer, placards shall be delivered to be placed on such vehicle as may be prescribed by law.

Section 10. Every person, partnership or corporation engaged in the wholesale or retail business shall pay an annual license fee of two dollars for the first place of such business, and for each additional place of such business so carried on by the same person, partnership or corporation the annual license fee shall be twice the next preceding amount of such fee. Such license fees shall be collected by and paid to the state Tax Commission, and the same shall be distributed equally among the counties in this State. Laws shall be passed to carry this section into effect."

The summary of the proposed constitutional amendments contained in the petition reads:

"Article XII, section 2, would prohibit the taxing of real estate and personal property; provides for the taxing of gross earned income in lieu of taxes now levied on real estate and personal property; places the limitation on gross earned income aggregating less than one hundred dollars a month at five mills but permits additional levies outside the limitation when voted for by a majority of the electors of a taxing district; permits the taxing of gross earned income which exceeds twelve hundred dollars per annum; provides that employers shall deduct the gross earned income tax from the wages of their employees each month and remit said tax together with their own tax to the County Treasurer; defines the gross earned income of persons employed as their salary,

wages, or commission and of all others as the difference between gross income received from all sources and the cost of operation and requires that the gross earned income tax shall be payable to the County Treasurer on the first Monday of each month."

"Article XII, section 8, would provide for licensing all motor vehicles operated on the public highway for the entire life of the vehicle at a fee of one dollar.

"Article XII, section 10, would provide that each person, partnership, or corporation engaged in the wholesale or retail business pay an annual license fee of two dollars for the first place of such business so carried on and that each additional place of business so carried on would increase the license fee twice the next preceding amount; requires that the annual license fees be collected by and paid to the State Tax Commission; and provides that the license fees be distributed equally among the counties in the State."

I am of the opinion that the foregoing summary is a fair and truthful statement of the proposed constitutional amendments, and accordingly submit for uses provided by law the following certification:

"Pursuant to the duties imposed upon me under the provisions of section 4785-175, General Code, I hereby certify that the foregoing summary is a fair and truthful statement of the proposed amendments to the Constitution of Ohio by repealing sections 2, 8 and 10 of Article XII and adopting new sections 2, 8 and 10 or Article XII.

"John W. Bricker, Attorney General."

Respectfully,

JOHN W. BRICKER,
Attorney General.

3494.

APPROVAL, ABSTRACT OF TITLE TO LAND IN ANDOVER TOWNSHIP, ASHTABULA COUNTY, OHIO, OWNED BY THE PYMATUNING LAND COMPANY, FOR PUBLIC PARK, HUNTING AND FISHING GROUNDS.

COLUMBUS, OHIO, November 23, 1934.

HON. WILLIAM H. REINHART, *Commissioner, Division of Conservation, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval an abstract of title to a certain tract of land in Andover Township, Ashtabula County, Ohio, which tract, together with other tracts of land in Williamsfield, Andover and Richmond Townships in said county, the state of Ohio is acquiring from The Pymatuning Land Company. These lands are being acquired for the purpose and to the end that such lands and the waters inundating and submerging the same as a result of the construction and maintenance by the Water and Power Resources Board of the commonwealth of Pennsylvania of the dam at and across the outlet of the Pymatuning Swamp into the Shenango River in Crawford County,