

every law which imposes a tax shall set forth specifically the object to which it shall be applied, it is not believed that this section will necessarily prevent some deviation with reference to the detailed purpose of the original law. In other words, it is believed that so long as the general purpose with reference to granting relief to firemen is kept in mind, the legislature may from time to time modify the details with reference to the distribution.

In view of the foregoing, it would seem that the same rule of construction adopted in Opinion 1697 has application to the question presented, notwithstanding the present law with reference to the details in connection with its distribution differs in some respect from the law in force at the time the collection of the fund under consideration was made.

In specific answer to your inquiry, it is my opinion that the firemen's pension fund of the City of Toledo, composed, in part, of collections made from the tax on foreign insurance companies, may be used for the purpose of paying funeral expenses of members of the fire department in pursuance of a proper rule to that effect adopted by the board of trustees of the firemen's pension fund.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3242.

CORPORATION—CHANGING NAME BY AMENDMENT OF ARTICLES OF INCORPORATION—PURCHASE OF NEW LICENSE PLATES FOR ITS MOTOR VEHICLES UNNECESSARY.

SYLLABUS:

Where a corporation changes its name by amendment of its articles of incorporation, there is no authority to require the purchase of new license plates for motor vehicles theretofore owned by the corporation and registered under its original name.

COLUMBUS, OHIO, May 21, 1931.

HON. CHALMERS R. WILSON, *Commissioner of Motor Vehicles, Columbus, Ohio.*

DEAR SIR:—You recently inquired whether it would be necessary for a corporation which changes its name by amendment of its articles of incorporation to secure license plates for its motor vehicles already registered in the name of the corporation before the change was made.

Any corporation may, by appropriate action of its stockholders, change its name by amending its articles of incorporation. Section 8623-14, General Code. It is fundamental that the mere amendment of articles of incorporation does not in any way change the corporate entity. The corporation is the same legal person after as it was before the change.

Examination of the provisions of the motor vehicle license law discloses that it is the purpose of the law that all motor vehicles shall be registered in the name of the owner. Provision is made by section 6294-1 of the Code for the procedure to be followed in the event of the transfer of ownership of a motor vehicle, but

manifestly this section has no application where the ownership is not transferred. There is no provision of the law requiring any action on the part of the owner in the event of a change in name. Such a contingency might arise either with respect to a corporation or an individual, but the law has made no provision with respect thereto.

That the issuance of new license plates is necessary where there is a change in corporate entity is manifest from my opinion to you, found in Opinions of the Attorney General for 1929 at page 557, which dealt with the transfer of the property of the American Railway Express Company to the Railway Express Agency, Inc. It was there held that the issuance of new license plates was required, but you will observe that on page 558 I stated that the "Railway Express Agency, Inc., is a corporation and legal entity wholly separate and distinct from the American Railway Express Company." Again, in Opinions of the Attorney General for 1928, at page 1135, the same subject matter was under discussion. Mr. Turner in his conclusion clearly shows that the necessity for new license plates is dependent upon whether there is a transfer of ownership from one legal entity to another.

Difficult questions may arise in connection with corporate consolidations or mergers, but the proper rule to be applied is clear in the case now under consideration. There being but one corporate entity, there can be but one answer to your question.

In view of the foregoing, I am of the opinion that, where a corporation changes its name by amendment of its articles of incorporation, there is no authority to require the purchase of new license plates for motor vehicles theretofore owned by the corporation and registered under its original name.

While the identification of the new name can readily be made by reference to the records of the Secretary of State, it is my suggestion that, where information comes to your office with respect to a change of corporate name, your records should contain a notation of such change in order that they may be kept up to date.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3243.

APPROVAL, AGREEMENT FOR RECONSTRUCTION OF BRIDGE OVER
THE GREAT MIAMI RIVER IN MONTGOMERY COUNTY, OHIO.

COLUMBUS, OHIO, May 21, 1931.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

3244.

APPROVAL, CERTIFICATE OF AMENDMENT TO THE ARTICLES OF
INCORPORATION OF THE UNION INSURANCE COMPANY.

COLUMBUS, OHIO, May 22, 1931.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval proposed certificate of amendment to the articles of THE UNION INSURANCE COMPANY.