

rent to light its school rooms, paying a connection fee in order to receive such current where such fee is required by the lighting company as a condition precedent to the furnishing of current for light.

Respectfully,  
 JOHN G. PRICE,  
*Attorney-General.*

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STATE BOARD OF ACCOUNTANCY—SECTION 1375 G. C. CONSTRUED—  
 APPLICANT ENTITLED TO ONE ADDITIONAL EXAMINATION  
 WITHOUT ADDITIONAL FEE.

*Under the provisions of section 1375 G. C. the examination fee of \$25 charged by the state board of accountancy entitles the applicant to one additional examination within eighteen months without the payment of an additional fee.*

COLUMBUS, OHIO, June 25, 1921.

*State Board of Accountancy, Columbus, Ohio.*

GENTLEMEN:—Your letter of recent date received in which you request the opinion of this department, as follows:

“Section 1375 G. C., reads as follows:

“At the time of filing the application for such examination and certificate, each applicant shall pay to the treasurer of the state board of accountancy a fee of twenty-five dollars. Such examination fee shall not be refunded, but an applicant may be re-examined without the payment of an additional fee within eighteen months from the date of his application. (99 v. 332, Sec. 4.)

The question has arisen as to whether, in case more than two examinations are conducted within any eighteen months period, applicants may sit in each of the examinations held within said period or whether the statute contemplates that only one re-examination be granted without the payment of an additional fee.

There has arisen a difference of opinion among the members of the board as to the interpretation of this section and as to whether an applicant may sit in more than two examinations within such eighteen months period without the payment of an additional fee. It is the opinion of part of the board that the law contemplates that applicants shall be permitted only one additional examination without the payment of an additional fee provided that the re-examination is taken within eighteen months subsequent to the first examination.

Your advice as to the duty of the board in this particular is respectfully requested.”

General Code, Section 1374, provides as follows:

“Each year, the state board of accountancy shall hold an examination for such certificate. Each applicant shall be examined in theory of accounts, practical accounting, auditing and commercial law as affecting accountancy. If three or more persons apply for certifi-

cates within not less than five months after the annual examination, the board shall hold an examination for them. The time and place of each examination shall be fixed by the board."

General Code, Section 1375, provides :

"At the time of filing the application for such examination and certificate, each applicant shall pay to the treasurer of the state board of accountancy a fee of twenty-five dollars. Such examination fee shall not be refunded, but an applicant may be re-examined without the payment of an additional fee within eighteen months from the date of his application."

The above two sections when read together would lead to the conclusion that the general assembly in passing the sections had in mind particularly the fact that there would be one examination each year. In this event it would be possible for the applicant to take one repeat examination.

Funk & Wagnalls' New Standard Dictionary of the English language says as follows :

"Re-, prefix. Back; backward; again; again and again; against; anew; over; opposite.

The following words in which re- has its unmodified meaning of *again*, *anew*, are practically self-explaining in connection with the definitions of their root-words."

Then follows a long list of words, one of which is "re-examine." It may also be noted that General Code, Section 1277, which provides a fee for the examination of applicants to the practice of medicine and surgery, provides as follows :

"On failure to pass such examination the fee shall not be returned to the applicant, but within a year after such failure he may present himself and *be again* examined without the payment of an additional fee. \* \* \*"

In State ex rel. vs. Bish, 22 O. D. (N. P.) 480, the court said :

"In the construction of statutes, words and phrases are to be taken in their plain, ordinary or usual sense, unless they are technical words and phrases in which case they are to be construed according to their technical meaning."

In Sec. 1375 G. C. the word "re-examined" is interpreted to mean "again examined."

Considering the facts as above stated it is the conclusion of this department that the word "re-examined" as used in General Code, section 1375, means "again." This being true the applicant mentioned in General Code, section 1375, is entitled to but one extra examination.

Respectfully,

JOHN G. PRICE,  
*Attorney-General.*