5218.

APPROVAL—PROPOSED AGREEMENT WITH B. AND O. RAILROAD COMPANY, FOR RECONSTRUCTION OF CROSSING IN RAMEY, ASHLAND AND HURON COUNTIES, OHIO.

COLUMBUS, OHIO, March 7, 1936.

HON. JOHN JASTER, JR., Director of Highavays, Columbus, Ohio.

DEAR SIR: You have submitted for my consideration a proposed agreement by and between the Director of Highways and the Baltimore and Ohio Railroad Company, covering the reconstruction of the existing separated crossing with the tracks of said company on State Highway No. 142, located at a point locally known as Ramey in Ashland and Huron Counties, Ohio.

After examination, it is my opinion that said proposed agreement is in proper legal form and when the same is properly executed it will constitute a valid and binding contract.

Said proposed contract is being returned herewith.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5219.

APPROVAL—PETITION CONTAINING A PROPOSED CONSTITUTIONAL AMENDMENT AND SUMMARY OF THE SAME.

COLUMBUS, OHIO, March 7, 1936.

REV. HERBERT S. BIGELOW, 211 Odd Fellows Temple, Cincinnati, Ohio.

DEAR SIR: You have submitted for my examination a written petition signed by one hundred qualified electors of this state containing a proposed constitutional amendment and a summary of the same under Section 4785-175, General Code. It is proposed to amend the Constitution of the State of Ohio by repealing Section 2 of Article XII and by adopting in its place a new section so that Article XII, Section 2, shall read as follows:

"No property, taxed according to value, shall be so taxed in excess of one per cent of its true value in money for all state and local purposes, but laws may be passed authorizing additional

taxes to be levied, outside of such limitation, either when approved by at least a majority of the electors of the taxing district voting on such proposition, or when provided for by the charter of a municipal corporation, or for the purpose of paying retirement incomes to persons of this State, as hereinafter provided. Land and improvements thereon shall be taxed by uniform rule according to value, except as hereinafter provided.

The following enumerated levies shall not be subject to the limitation of one per cent (1%) established by this section:

- a. All levies for interest and sinking fund or retirement of bonds, issued or authorized prior to the effective date hereof, which are not subject to the present limitation of one per cent (1%) imposed by Section 2 of Article XII and the schedule thereto as approved by the electors of the State on November 7, 1933.
- b. All tax levies provided for the conservancy act of Ohio or the sanitary district act of Ohio as said laws are in force on the effective date of this amendment, for the purpose of conservancy districts and sanitary districts organized prior to said date.
- c. All tax levies authorized prior to the effective date of this amendment by vote of the electors of any political subdivision of the state pursuant to laws in force at the time of such vote, to be made for or during a period of years extending beyond the effective date of this amendment, which levies are outside of the present limitation of one per cent (1%) imposed by Section 2 of Article XII and the schedule thereto, as approved on November 7, 1933.
- d. All tax levies provided for by the charter of a municipal corporation heretofore or hereafter adopted.
- Section 2-A. The State of Ohio shall pay to each and every person who qualifies, as hereinafter stated, a retirement income of \$50.00 per month.

The following shall be the only qualifications required to entitle such person to receive said retirement income:

- a. Such person must be 60 or more years of age.
- b. Such person must have resided in the State of Ohio 5 years during the 9 years immediately preceding the date of the application for retirement income; and must have resided con-

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tinuously in the State of Ohio one year immediately preceding the date of the application for retirement income.

- c. Such person must not be engaged in gainful employment, but housework and gardening, or other employment in and around one's home, for home use, shall not be considered as gainful employment.
- d. Such person must not be an inmate of a penal institution, but if such person has dependents, then the retirement income shall be paid to such dependents during the period of such confinement.

All retirement income payments shall be retroactive to within not more than two months from the date of application of any person found to be eligible for a retirement income, and claim for such payments may be enforced by suit against the state.

For the purpose of raising the necessary revenue to pay said retirement income, the State of Ohio is hereby empowered to levy a tax on real estate, outside of and without reference to, all constitutional tax limitations, but improvements, including buildings and other capital investments on land, valued up to \$10,000 for each separate parcel of real estate shall be exempted from such tax.

The State may make further exemptions of improvements, including buildings and other capital investments on land, from such tax and may classify land values and may tax different classes of land values at different rates, for the purposes herein prescribed, but neither for such nor for any other purpose shall any sales tax so called, or excise tax upon the sale, purchase, distribution or exchange of personal property or merchandise ever be levied in this State; provided, however, that nothing herein shall prohibit the imposition of a sales tax upon the sale, purchase or distribution of gasoline or other liquid motor fuel, but which tax shall be applied solely and exclusively to the construction, improvement, maintenance, repair and supervision of public roads, highways and streets in this State, the indemnification of public and charitable hospitals for care of persons injured in accidents upon public roads, highways and streets and the necessary expense of collecting and administering said tax fund. Said tax fund shall not be diverted in any part to any other purposes.

Section 2-B. All bonds outstanding on the first day of January, 1913, of the State of Ohio or of any city, village, hamlet, county or township in this state, or which have been issued in behalf of the public schools of Ohio and the means of instruction in connection therewith, which bonds were outstand-

ing on the first day of January, 1913, and all bonds issued for the world war compensation fund, shall be exempt from taxation, and, without limiting the general power, subject to the provisions of Article I of this constitution, to determine the subjects and methods of taxation or exemption therefrom, general laws may be passed to exempt burying grounds, public school houses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, and public property used exclusively for any public purpose, but all such laws shall be subject to alteration or repeal; and the value of all property so exempted shall, from time to time, be ascertained and published as may be directed by law.

Section 2-C. Any and all provisions of the Constitution of the State of Ohio, or any and all laws of the State of Ohio, that conflict with any of the provisions hereinabove, are hereby repealed and declared null and void to the extent of such conflict"

The summary of this amendment reads as follows:

"The Constitutional Amendment proposed by this Petition repeals Section 2 of Article XII of the Constitution of Ohio, and substitutes in lieu thereof a new Section 2 of Article XII.

It provides that land and improvements shall be taxed by uniform rule according to value. It limits said tax to one per cent (1%) but authorizes additional taxes outside of such limitation when approved by a majority of the electors of the taxing district, or when so provided in a municipal charter, or for the purpose of paying retirement incomes as hereinafter stated.

It makes no change in the provisions which make certain levies not subject to the one per cent (1%) limitation.

It provides for the payment by the State of a retirement income of 50 dollars a month to all persons 60 or more years of age who have resided in the State 5 years during the nine years immediately preceding the date of the application for retirement income, and resided 1 year continuously preceding the date of such application, and who are not engaged in gainful employment, (but housework, gardening, and other employment in and around one's home, for home use, is not considered gainful employment), and who are not inmates of a penal institution (but, during the period of such confinement, the retirement income shall be paid to dependents, if any, of such inmates).

It provides that retirement income payments shall be retroactive to within not more than two months from the date of ap290 OPINIONS

plication, and that claims for such payments may be enforced by legal action against the State.

It empowers the State to secure the necessary funds for the payment of such retirement incomes by levying a tax on real estate, outside of and without reference to, all constitutional tax limitations, but capital investments on land, valued up to \$10,000 for each separate parcel of real estate are exempted from such tax.

It empowers the State to make further exemptions of such capital investments from such tax, and to classify land values, and to tax different classes of land values at different rates, for the herein prescribed purpose, but neither for such nor for any other purpose is the State permitted to levy any so-called sales tax or excise tax upon the sale or purchase of personal property, except on liquid motor fuel, but the revenues from such tax on motor fuel is limited exclusively for highway purposes, and to meet the expense of collecting and administering such tax.

It makes no change relative to the exemption from taxation of certain bonds and certain other property including burying grounds, public school houses, houses used exclusively for public worship, institutions used exclusively for charitable purposes, and public property used exclusively for any public purpose.

It repeals all provisions of the constitution or of law in conflict with the constitutional changes herein prescribed to the extent of such conflict. Section 2 of Article XII as herein modified is scheduled to take effect on January 1st next succeeding its ratification by popular vote, the existing Section 2, Article XII being then repealed. It provides that if any amendment, submitted at the same time, is adopted with a larger vote than received by this proposed amendment, and is in conflict with any portion of this amendment, then this proposed amendment shall be superseded only with respect to such conflict, and the rest of such proposed amendment shall prevail."

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

"I, John W. Bricker, Attorney General of the State of Ohio, pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, hereby certify that the foregoing summary is a fair and truthful statement of the proposed amendment of the Constitution of Ohio by the repeal of Section 2 of

Article XII and by the adoption of a new Section 2, Article XII in lieu thereof. JOHN W. BRICKER, Attorney General."

Respectfully,

JOHN W. BRICKER,
Attorney General.

5220.

APPROVAL—PETITION CONTAINING PROPOSED CONSTITUTIONAL AMENDMENT AND A SUMMARY OF THE SAME.

COLUMBUS, OHIO, March 9, 1936.

MR. CHARLES H. HUBBELL, 10401 Almira Avenue, Cleveland, Ohio.

DEAR SIR: You have submitted for my examination a written petition signed by one hundred qualified electors of this state containing a proposed constitutional amendment and a summary of the same under Section 4785-175, General Code. It is proposed to amend the Constitution of the State of Ohio by adopting a new section to be known as Section 42 of Article II thereof, which shall read as follows:

"Excepting with the concurrence of public officials as hereinafter in this section required, whenever there is available for purchase or use an adequate supply of stone, coal or other mineral products, or a substitute therefor, quarried or mined within the State of Ohio, neither the State of Ohio nor any political sub-division thereof shall purchase or use any stone, coal or other mineral products quarried or mined outside the State of Ohio, for or in connection with the construction, maintenance or operation of public buildings, roads, works or projects, or any of them, or for or in connection with any other public construction, maintenance, operation or consumption, or accept any bid or enter into any contract requiring or permitting the use for or in connection with any of said purposes of any stone, coal or other mineral products quarried or mined outside of the State of Ohio, excepting with the concurrence of three-fourths of all the members of the general assembly, if the funds of the State of Ohio are to be disbursed in payment therefor, with the concurrence of all the county commissioners of any county, the funds of which are to be disbursed in payment therefor, with the concurrence of three-fourths of all the members of the council of any municipality, the funds of which are to be dis-