

OPINION NO. 88-067**Syllabus:**

1. Pursuant to R.C. 315.12(A), state motor vehicle license tax revenues distributed to a county under R.C. 4501.04 may be expended in satisfaction of costs incurred in connection with a county self-insurance program that are allocated and charged to the county engineer's office in accordance with the terms of R.C. 2744.08(A)(2)(a).

2. Pursuant to R.C. 315.12(A), motor vehicle fuel excise tax revenues distributed to a county under R.C. 5735.27 may be expended in satisfaction of costs incurred in connection with a county self-insurance program that are allocated and charged to the county engineer's office in accordance with the terms of R.C. 2744.08(A)(2)(a).

To: Charles L. Bartholomew, Wyandot County Prosecuting Attorney, Upper Sandusky, Ohio

By: Anthony J. Celebrezze, Jr., Attorney General, September 12, 1988

You have requested my opinion whether R.C. 2744.08(A)(2)(a), as recently amended by the General Assembly in 1985-1986 Ohio Laws, Part III, 6083 (Am. Sub. H.B. 875, eff. June 7, 1986), permits a county engineer to pay a portion of the costs of a self-insurance program, which is established under that section, with funds derived from state motor vehicle license taxes or motor vehicle fuel excise taxes. R.C. 2744.08(A)(2)(a) reads as follows:

Regardless of whether a political subdivision procures a policy or policies of liability insurance pursuant to division (A)(1) of this section¹ or otherwise, the political subdivision may establish and maintain a self-insurance program relative to its and its employees' potential liability in damages in civil actions for injury, death, or loss to persons or property allegedly caused by an act or omission of the political subdivision or any of its employees in connection with a governmental or proprietary function. *The political subdivision may reserve such funds as it deems appropriate in a special fund that may be established pursuant to an ordinance or resolution of the political subdivision and not subject to section 5705.12 of the Revised Code.*² *The political subdivision may allocate the costs of insurance or a self-insurance program, or both, among the funds or accounts in the subdivision's treasury on the basis of relative exposure and loss experience.* If it so chooses, the political subdivision may contract with any person, other political subdivision, or regional council of governments for purposes of the administration of such a program. (Emphasis and footnotes added.)

¹ R.C. 2744.08(A)(1) provides that a political subdivision may use public funds

to secure insurance with respect to its and its employees' potential liability in damages in civil actions for injury, death, or loss to persons or property allegedly caused by an act or omission of the political subdivision or any of its employees in connection with a governmental or proprietary function.

See R.C. 2744.01(C) and (G) (defining "[g]overnmental function" and "[p]roprietary function," respectively, as used in R.C. Chapter 2744 (political subdivision tort liability)); R.C. 2744.02(B)(1)-(5) (describing the governmental and proprietary functions for which a political subdivision may be liable in tort).

² R.C. 5705.12 states as follows:

In addition to the funds provided for by sections 5705.09 and 5705.13 of the Revised Code, the taxing authority of a subdivision may establish, with the approval of the auditor of state, such other funds as are desirable, and may provide by ordinance or resolution that money derived from specified sources other than the general property tax shall be paid directly into such funds. The auditor of state shall consult with the tax commissioner before giving his approval.

The emphasized portion of R.C. 2744.08(A)(2)(a) set forth above was added by Am. Sub. H.B. 875. R.C. 2744.01(F) defines "[p]olitical subdivision," as used in R.C. Chapter 2744, to include a county. Thus, under R.C. 2744.08(A)(2)(a), a county may establish and maintain a self-insurance program relative to its and its employees' potential tort liability for damages in civil actions, and may allocate the costs of the program among the funds or accounts in the county's treasury on the basis of relative exposure and loss experience.

According to your letter, the board of county commissioners, pursuant to R.C. 2744.08(A)(2)(a), has made a determination to allocate and charge to the county engineer's office a portion of the costs of the county's self-insurance program. The sum thereby allocated apparently represents that portion of the costs attributable to liability coverage for damage or injury arising out of or resulting from the use of county roads and highways. You state that the board of county commissioners has requested the county engineer to pay the sums thus allocated with funds distributed to his office from state motor vehicle license taxes or motor vehicle fuel excise taxes. You wish to know whether R.C. 2744.08(A)(2)(a) permits the county engineer to use funds derived from those taxes to make such payments.

You note that in 1985 Op. Att'y Gen. No. 85-094, issued prior to the amendment of R.C. 2744.08(A)(2)(a) by Am. Sub. H.B. 875, I addressed the question whether state motor vehicle license tax or motor vehicle fuel excise tax revenues may be expended by a board of county commissioners for the purchase of insurance to protect the board against liability resulting from a failure to keep county roads and highways in proper repair. In resolving that issue I reiterated the longstanding rule that revenues derived from state motor vehicle license taxes and motor vehicle fuel excise taxes, in accordance with the restriction appearing in Ohio Const. art. XII, §5a,³ may be expended for only those purposes described in the several statutes that govern the levying, collection, and distribution of such taxes. See R.C. 4501.03 (motor vehicle license tax revenues and associated moneys received by the Registrar of Motor Vehicles and paid by him into the state treasury auto registration distribution fund shall be distributed to the counties and districts of registration in the manner provided for in, *inter alia*, R.C. 4501.04-.043); R.C. 4501.04 (distribution of moneys in the auto registration distribution fund and the purposes for which such moneys distributed to the counties may be used); R.C. 4503.02 (levying an annual license tax upon the operation of motor vehicles on public roads and highways and enumerating the purposes for which such tax revenues may be expended); R.C. 5735.05 (imposing a motor vehicle fuel excise tax upon all dealers in motor vehicle fuel and stating the purposes for which those tax revenues may be used); R.C. 5735.23 (designating the various funds to which receipts from the tax levied by R.C. 5735.05 are to be paid, and specifying that a certain percentage is to be paid to the gasoline excise tax fund for distribution to the counties pursuant to R.C. 5735.27(A)(3)); R.C. 5735.25 (levying an additional motor vehicle fuel excise tax and describing the purposes for which that tax may be used); R.C. 5735.26 (designating the funds to which receipts from the tax levied by R.C. 5735.25 are to be paid and specifying that a certain percentage is to be paid to the gasoline excise tax fund for distribution to the counties pursuant to R.C. 5735.27(A)(4)); R.C. 5735.27 (creating the gasoline excise tax fund in the state treasury and providing for the payment of certain amounts therefrom to the counties for the road and highway

³ Article XII, §5a of the Ohio Constitution states as follows:

No moneys derived from fees, excises, or license taxes relating to registration, operation, or use of vehicles on public highways, or to fuels used for propelling such vehicles, shall be expended for other than costs of administering such laws, statutory refunds and adjustments provided therein, payment of highway obligations, costs for construction, reconstruction, maintenance and repair of public highways and bridges and other statutory highway purposes, expense of state enforcement of traffic laws, and expenditures authorized for hospitalization of indigent persons injured in motor vehicle accidents on the public highways.

purposes described in the statute); *State ex rel. Walton v. Edmondson*, 89 Ohio St. 351, 106 N.E. 41 (1914) (where the expenditure of public funds is limited by statute, the funds may not be spent for a purpose not specified by statute); Op. No. 85-094 at 2-396. See generally *State ex rel. Locher v. Menning*, 95 Ohio St. 97, 115 N.E. 571 (1916) (the authority of a county to act in financial transactions must be clearly and distinctly granted); *Jones v. Commissioners of Lucas County*, 57 Ohio St. 189, 48 N.E. 882 (1897) (in financial affairs, the board of county commissioners has only such authority as it is granted by statute).

In the light of that principle, I concluded that there is no statutory authority for a board of county commissioners to expend state motor vehicle license tax or motor vehicle fuel excise tax revenues "for the purchase of insurance protecting the county commissioners against liability which may result from the failure to keep roads in proper repair," Op. No. 85-094 (syllabus, paragraphs one and two), because the pertinent statutes make it clear that such tax revenues may be used by counties for only those purposes directly related to the actual planning, maintenance, construction, repair, and repaving of roads and bridges, and not for indirectly-related or contingent uses, *id.* at 2-397 and 2-399. See, e.g., R.C. 4501.04(A) (moneys in the auto registration fund, including state motor vehicle license taxes, shall be distributed to the counties, *inter alia*, and shall be used "for the planning, maintenance, repair, construction, and repaving of public streets, and maintaining and repairing bridges and viaducts;...and for no other purpose"); R.C. 4501.04(C) (same); R.C. 4503.02 (the state motor vehicle license tax is levied for the purpose, *inter alia*, of "paying the counties' proportion of the cost and expenses of cooperating with the department of transportation in the planning, improvement, and construction of state highways, [and] paying the counties' portion of the compensation, damages, cost, and expenses of planning, constructing, reconstructing, improving, maintaining, and repairing roads"); R.C. 5735.05 (imposing a motor vehicle fuel excise tax that will, *inter alia*, "enable the counties of the state properly to plan, maintain, and repair their roads"); R.C. 5735.27(A)(3) (moneys distributed to each county from the gasoline excise tax fund in the state treasury "shall be used only for the purpose of planning, maintaining, and repairing the county system of public roads and highways within such county"). See also *Grandle v. Rhodes*, 169 Ohio St. 77, 157 N.E.2d 336 (1959) (syllabus, paragraph one) (Ohio Const. art. XII, §5a "closely restricts the expenditure of the fees and taxes received in relation to vehicles using the public highways to purposes directly connected with the construction, maintenance and repair of highways and the enforcement of traffic laws"); 1988 Op. Att'y Gen. No. 88-004 (state motor vehicle license taxes imposed by R.C. 4503.02 may not be expended to construct any type of facility for the county engineer, and motor vehicle fuel excise taxes imposed by R.C. 5735.05 and R.C. 5735.25 may not be expended to construct a facility for the county engineer other than a building suitable for the housing of road machinery and equipment); 1980 Op. Att'y Gen. No. 80-016 (state motor vehicle license taxes and motor vehicle fuel excise taxes may not be used for the payment of premiums for fire and theft insurance covering county road machinery or for employees' liability insurance); 1953 Op. Att'y Gen. No. 2819, p. 299 (state motor vehicle license taxes and motor vehicle fuel excise taxes may not be used to pay insurance premiums on county owned vehicles). With respect to the foregoing, therefore, you wish to know whether R.C. 2744.08(A)(2)(a), in light of the amendment thereto, may now permit the expenditure of state motor vehicle license tax or motor vehicle fuel excise tax revenues in satisfaction of costs that are allocated to the county engineer's office in connection with the county's self-insurance program. In particular, R.C. 2744.08(A)(2)(a) states that a county "may allocate the costs of...a self-insurance program...among the funds or accounts in the [county's] treasury on the basis of relative exposure and loss experience."

As originally enacted, see 1985-1986 Ohio Laws, Part I, 1699 (Am. Sub. H.B. 176, eff. Nov. 20, 1985), R.C. 2744.08(A)(2)(a) authorizes a political subdivision to establish and maintain a self-insurance program relative to its and its employees' potential liability in damages in civil actions for injury, death, or loss to persons or property allegedly caused by an act or omission of the political subdivision or any of its employees in connection with a governmental or proprietary function. As further amended by Am. Sub. H.B. 875, R.C. 2744.08(A)(2)(a) confers upon the political subdivision discretionary authority to allocate the costs of such a program "among the funds or accounts in the subdivision's treasury on the basis of relative exposure and loss experience." It is generally understood that when the General Assembly

amends a statute, there is a presumption that such amendment is intended to effect a purpose not otherwise addressed or advanced by the statute prior thereto. *Clark v. Clark*, 165 Ohio St. 457, 458, 136 N.E.2d 52, 54 (1956) ("[w]hen the General Assembly amends a statute, it is to be presumed that that legislation is not mere meaningless wordage"); *Leader v. Glander*, 149 Ohio St. 1, 5, 77 N.E.2d 69, 71 (1948) (same); 1987 Op. Att'y Gen. No. 87-096 at 2-637. Certainly, the General Assembly, in enacting the foregoing amendment of R.C. 2744.08(A)(2)(a), intended to make it clear that a political subdivision is, as a general matter, authorized to distribute costs incurred in establishing and maintaining a self-insurance program among the various funds or accounts in the subdivision's treasury on a proportionate basis, with each fund or account bearing those tort liability coverage expenses, of whatever nature, that are reasonably related and properly chargeable thereto. It is less clear, however, whether the General Assembly also intended that such authority on the part of a political subdivision should include the discretion to allocate those costs among funds or accounts in the subdivision's treasury without regard to restrictions or encumbrances that might otherwise exist with respect to the expenditure of those funds or accounts.

In this regard, the amendment of R.C. 2744.08(A)(2)(a) is amenable to two different interpretations. On the one hand, one may argue that the language of R.C. 2744.08(A)(2)(a) permits the expenditure of subdivision funds or accounts for costs incurred in connection with a self-insurance program irrespective of specific statutory provisions that may otherwise address the purposes for which those particular funds or accounts may be used. Conversely, R.C. 2744.08(A)(2)(a) may be interpreted as neither superseding, nor in any way modifying, spending limitations that are imposed upon individual funds or accounts in a political subdivision's treasury by other sections of the Revised Code. Rather, one may conclude that the amendment to R.C. 2744.08(A)(2)(a), in view of the general language in which it is couched, is simply intended to make it clear that a political subdivision is, in fact, authorized to pay the costs of a self-insurance program with whichever funds or accounts in its treasury are properly available therefor, and that had the General Assembly intended the operation of R.C. 2744.08(A)(2)(a) to displace or override spending limitations imposed upon particular moneys in subdivision funds or accounts by other Revised Code provisions, it would have included specific language to that effect as part of the amendment to R.C. 2744.08(A)(2)(a). Accordingly, the absence of such language in R.C. 2744.08(A)(2)(a), notwithstanding the recent amendment thereto by Am. Sub. H.B. 875, would appear to indicate that costs incurred in connection with a self-insurance program established under that section may be allocated to only those funds or accounts in a political subdivision's treasury the expenditure of which is not limited or restricted by other statutory provisions to purposes other than the establishment and maintenance of self-insurance programs.

For the purpose of this opinion, however, I find it unnecessary to make a conclusive determination with respect to that larger issue. Instead, I find it sufficient to confine my analysis to the specific allocation, and the circumstances pertaining thereto, described in your letter. As is evident from the discussion that follows, the specific restrictions imposed upon the expenditure of state motor vehicle license tax and motor vehicle fuel excise tax revenues by the provisions of Ohio Const. art. XII, §5a, and the statutes promulgated pursuant thereto, do not pose an impediment to the use of those revenues for the purpose stated in your letter.

You have stated that the board of county commissioners desires to allocate and charge to the county engineer's office costs in connection with the county self-insurance program that are attributable to liability coverage for damage or injury resulting from the use of county roads and highways. You have informed me that the liability in question is that which may be imposed upon a county under R.C. 2744.02(B)(3) for its failure to keep roads, highways, and streets within the county open, in repair, and free from nuisance. R.C. 2744.02(B)(3) states as follows:

Political subdivisions are liable for injury, death, or loss to persons or property caused by their failure to keep public roads, highways, streets, avenues, alleys, sidewalks, bridges, aqueducts, viaducts, or public grounds within the political subdivisions open, in repair, and free from nuisance, except that it is a full defense to such liability, when a bridge within a municipal corporation is involved, that

the municipal corporation does not have the responsibility for maintaining or inspecting the bridge.

R.C. Chapter 315 creates the office of county engineer, and provisions within that chapter, as well as R.C. Chapter 5543 (duties of county engineer), confer specific responsibilities upon the county engineer with regard to the construction, repair, and maintenance of roads and highways within the county. Presumably, a breach of those responsibilities by the county engineer, or employees under his control, may, in the proper circumstances, result in the imposition of liability upon the county under R.C. 2744.02(B)(3). R.C. 315.08 states, in pertinent part, that the county engineer shall "prepare all plans, specifications, details, estimates of cost, and submit forms of contracts for the construction, maintenance, and repair of all bridges, culverts, roads, drains, ditches, roads on county fairgrounds, and other public improvements, except buildings, constructed under the authority of any board within and for the county." R.C. 315.14 also provides, in pertinent part, that the county engineer shall "make all surveys required by law and perform all necessary services to be performed by a registered surveyor or registered professional engineer in connection with the construction, repair, or opening of all county roads or ditches constructed under the authority of the [board of county commissioners]." See R.C. 315.02 (no person is eligible to be a candidate for the office of county engineer, or shall be elected or appointed to that office, unless he is a registered professional engineer and a registered surveyor); R.C. 315.13 (emergency road repairs to be undertaken by county engineer).

R.C. 5543.01 in turn describes the general powers and duties of the county engineer with respect to road construction, maintenance, and repair within the county as follows:

The county engineer shall have general charge of the following:

(A) Construction, reconstruction, improvement, maintenance, and repair of all bridges and highways within his county, under the jurisdiction of the board of county commissioners;

(B) Construction, reconstruction, resurfacing, or improvement of roads by boards of township trustees under sections 5571.01, 5571.06, 5571.07, 5571.15, 5573.01 to 5573.15, inclusive, and 5575.02 to 5575.09, inclusive, of the Revised Code;

(C) Construction, reconstruction, resurfacing, or improvement of the roads of a road district under section 5573.21 of the Revised Code.

The engineer may not perform any duties in connection with the repair, maintenance, or dragging of roads by boards of township trustees, except that upon the request of any board of township trustees he shall inspect any road designated by it and advise as to the best methods of repairing, maintaining, or dragging such road.

R.C. 5543.09 further provides as follows:

The county engineer shall supervise the construction, reconstruction, improvement, maintenance, and repair of the highways, bridges, and culverts under the jurisdiction of the board of county commissioners, and the construction, reconstruction, resurfacing and improvement of public roads by boards of township trustees under sections 5571.01, 5571.06, 5571.07, 5571.15, 5573.01 to 5573.15, 5575.02 to 5575.09, and 5577.01 of the Revised Code. When the engineer has charge of the highways, bridges, and culverts within his county, and under the control of the state, he shall also supervise their construction, reconstruction, improvement, and repair.

See also R.C. 5543.02 (the county engineer shall report annually to the board of county commissioners "the condition of the county roads, bridges, and culverts, and estimate the probable amount of funds required to maintain and repair or to construct any new roads, bridges, or culverts required within the county"); R.C. 5543.19(A) (when authorized by the board of county commissioners and not otherwise required to use competitive bidding, the county engineer may "employ such laborers and vehicles, use such county employees and property, lease such implements and tools, and purchase such materials as are necessary in the construction, reconstruction, maintenance, or repair of roads by force account"); R.C. 5543.19(C)

("[f]orce account," as used in R.C. 5543.19, means that the county engineer will act as contractor, using labor employed by him, and using materials and equipment either owned by the county or leased or purchased in compliance with R.C. 307.86-.92, and excludes subcontracting any part of such work unless done pursuant to R.C. 307.86-.92⁴).

Thus, under the aforementioned statutes, the primary responsibility of the office of county engineer is to supervise, undertake, or inspect the construction, reconstruction, improvement, maintenance, or repair of county roads and highways. See generally 1986 Op. Att'y Gen. No. 86-081; 1986 Op. Att'y Gen. No. 86-023; 1972 Op. Att'y Gen. No. 72-080. Perhaps in recognition thereof, R.C. 315.12 states as follows:

(A) Two thirds of the cost of operation of the office of county engineer, including the salaries of all of the employees and the cost of the maintenance of such office as provided by the annual appropriation made by the board of county commissioners for such purpose, shall be paid out of the county's share of the fund derived from the receipts from motor vehicle licenses, as distributed under section 4501.04 of the Revised Code, and from the county's share of the fund derived from the motor vehicle fuel tax as distributed under section 5735.27 of the Revised Code.

(B) Where employees of the county engineer are temporarily assigned to perform engineering and plan preparation work on a bond-financed project, their salaries and expenses for such work may be paid from the proceeds from the sale of such bonds, instead of from the fund as provided in division (A) of this section, from whence their salaries and expenses are ordinarily paid. (Emphasis added.)

Thus, the language of R.C. 315.12(A) appears to reflect a presumption on the part of the General Assembly that no less than two thirds of the costs of operating the office of county engineer are directly related to the statutorily-enumerated purposes for which state motor vehicle license tax and motor vehicle fuel excise tax revenues may be expended. Included among such costs are the salaries of all the employees of the office of county engineer and the costs of maintaining such office. See, e.g., *Madden v. Bower*, 20 Ohio St. 2d 135, 139, 254 N.E.2d 357, 360 (1969) (health insurance premiums paid on behalf of employees of the office of the county engineer as an incentive to continue their public service is part of the total cost of the operation of that office, two-thirds of which total cost must be paid as directed by R.C. 315.12); *Board of County Commissioners v. Scioto County Budget Commission*, 17 Ohio St. 2d 39, 43, 244 N.E.2d 888, 891 (1969) (R.C. 315.12 means that at least two-thirds of the cost of the office of the county engineer must be paid from state motor vehicle license tax and motor vehicle fuel excise tax revenues); 1960 Op. Att'y Gen. No. 1278, p. 269.

Other than the references to employee salaries and the cost of maintenance, R.C. 315.12(A) does not specifically describe or enumerate the various operating costs of the office of county engineer for which state motor vehicle license tax and motor vehicle fuel excise tax revenues shall be spent. The question, therefore, is whether the self-insurance program payments about which you have inquired may, for purposes of R.C. 315.12(A), be characterized as a cost of operating the office of county engineer.

I am inclined to conclude that such payments do constitute a cost of operating the office of county engineer, for which the county's share of state motor vehicle license tax or motor vehicle fuel excise tax revenues may be expended under R.C. 315.12(A). The payments in question are to be made to the county self-insurance program, pursuant to R.C. 2744.08(A)(2)(a), for the purpose of insuring the county against tort liability under R.C. 2744.02(B)(3) for its failure to keep the

⁴ R.C. 307.86-.92 address the application of competitive bidding requirements with regard to the lease or purchase of certain products or services by county contracting authorities.

public roads and highways within the county open, in repair, and free from nuisance, which is attributable ultimately to misfeasance or nonfeasance on the part of the county engineer or his employees in the discharge of the various road and highway responsibilities imposed upon them by R.C. Chapters 315 and 5543. To that extent, therefore, I find it reasonable to classify such payments as an expense properly incurred in connection with the operation of the office of county engineer. See *generally* 1942 Op. Att'y Gen. No. 4728, p. 32, at 36 (analyzing G.C. 2782-2, the statutory predecessor of R.C. 315.12, and, with respect thereto, declaring as follows: "The statute appears to be unambiguous and free from doubt. The county engineer has numerous duties to perform. His duties include not only work on public roads and highways but, among other things, county ditch improvements, all of which duties contribute to the cost of operating his office"). Thus, it follows that, pursuant to R.C. 315.12(A), such operating costs may be satisfied out of state motor vehicle license tax revenues that are distributed to the county under R.C. 4501.04, or motor vehicle fuel excise tax revenues that are distributed to the county under R.C. 5735.27.⁵

⁵ I further note that this conclusion is, upon the facts presented, compatible with, and distinguishable from, the reasoning and results of 1988 Op. Att'y Gen. No. 88-004 and 1985 Op. Att'y Gen. No. 85-094. In Op. No. 85-094 I was asked whether a county may use funds derived from state motor vehicle license taxes or motor vehicle fuel excise taxes to purchase liability insurance to protect the board of county commissioners from liability that might be imposed upon the board under former R.C. 305.12 for its failure to keep county roads in proper repair. In contrast, you have asked about political subdivision liability that may be imposed upon a county under R.C. 2744.02(B)(3) with respect to the proper repair of county roads and highways, and the language of R.C. 2744.08(A)(2)(a) makes it clear that such liability shall be linked to specific negligent conduct on the part of the political subdivision's employees that may occur in connection with their performance of a governmental or proprietary function. In this instance, the "employee" in question is the county engineer, *see* R.C. 2744.01(B)(as used in R.C. Chapter 2744, "[e]mployee" means an "officer, agent, employee, or servant, whether or not compensated or full-time or part-time, who is authorized to act and is acting within the scope of his employment for a political subdivision," and includes "any elected or appointed official of a political subdivision"), in whom is vested primary responsibility for the maintenance and repair of county roads and highways. Accordingly, I find that in this situation a stronger argument is presented for relying upon R.C. 315.12(A) as a source of spending authority with respect to these particular tax revenues than was presented in Op. No. 85-094.

Finally, in Op. No. 88-004 I was asked whether state motor vehicle license tax or motor vehicle fuel excise tax revenues may be expended for the purpose of constructing facilities for the use of the county engineer. I noted that R.C. 5735.27(A)(3) "expressly authorizes the use of fuel tax moneys for 'the planning, construction, and maintenance of suitable buildings for the housing of county road machinery,'" Op. No. 88-004 at 2-11, and because that section expressly authorizes construction of that particular type of building with fuel tax moneys, I concluded that the General Assembly "did not intend to authorize the construction of other types of buildings with such moneys," *id.* I further noted that R.C. 4501.04 is even more restrictive than R.C. 5735.27 with respect to the uses for which state motor vehicle license tax revenues may be expended, and "does not even authorize the use of motor vehicle license tax revenues for the construction of a building to house road machinery and equipment," *id.*, at 2-13. Accordingly, I concluded that state motor vehicle license tax revenues distributed to a county under R.C. 4501.04 may not be expended to construct any type of facility for the county engineer. In either case, however, reliance upon R.C. 315.12(A) as an alternative source of spending authority would have been misplaced. In this regard, I am of the opinion that the language of R.C. 315.12(A) may not be interpreted as permitting the expenditure of state motor vehicle license tax or motor vehicle fuel excise tax revenues by the county engineer for capital improvements.

Accordingly, it is my opinion, and you are advised that:

1. Pursuant to R.C. 315.12(A), state motor vehicle license tax revenues distributed to a county under R.C. 4501.04 may be expended in satisfaction of costs incurred in connection with a county self-insurance program that are allocated and charged to the county engineer's office in accordance with the terms of R.C. 2744.08(A)(2)(a).
2. Pursuant to R.C. 315.12(A), motor vehicle fuel excise tax revenues distributed to a county under R.C. 5735.27 may be expended in satisfaction of costs incurred in connection with a county self-insurance program that are allocated and charged to the county engineer's office in accordance with the terms of R.C. 2744.08(A)(2)(a).