

provisions of section 3 of article XVIII of the State Constitution, may have a limited authority to levy taxes in the exercise of its powers of local self-government, it cannot impose taxes of the kind here in question which are in a field now occupied by the State in the imposition of the excise or privilege tax provided for by section 5483, General Code. *City of Cincinnati v. American Telephone and Telegraph Company*, 112 O. S., 493.

By way of specific answer to your question, I am of the opinion that the city of M. has no power or authority to levy the taxes here in question.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5298.

APPROVAL—BONDS OF CITY OF SHAKER HEIGHTS, CUYA-HOGA COUNTY, OHIO, \$32,000.00.

COLUMBUS, OHIO, March 27, 1936.

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

5299.

APPROVAL—BONDS OF VILLAGE OF JOHNSTOWN, LICKING COUNTY, OHIO, \$22,500.00.

COLUMBUS, OHIO, March 27, 1936.

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

5300.

APPROVAL—BONDS OF PERRY TOWNSHIP RURAL SCHOOL DISTRICT, LOGAN COUNTY, OHIO, \$8,000.00.

COLUMBUS, OHIO, March 27, 1936.

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