

2584.

MOTOR VEHICLES—TAXES FOR COMMERCIAL CARS ARE SUBJECT TO QUARTERLY DIMINUTION PROVIDED BY SECTION 6295 G. C.

SYLLABUS:

Taxes for commercial cars are subject to the quarterly diminution provided by section 6295 G. C. but limited by the minimum tax provided in section 6292 G. C.

COLUMBUS, OHIO, June 22, 1925.

HON. THAD H. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I am in receipt of your communication as follows:

"There is herewith forwarded letter from our license distributing bureau in Cleveland raising a point in connection with house bill 44, passed by the 86th general assembly.

"Your opinion is respectfully requested with reference to the point in question."

The letter enclosed with your communication is as follows:

"Section 6292 and 6295 which were reenacted under house bill 44, section 16, are conflicting in that 6295 provides for a quarterly reduction in truck fees for the year 1925 and in paragraph 10, under section 6292 it is provided that the minimum tax for any vehicle other than a motorcycle or bicycle shall be \$8.00 for the year 1925.

Under section 6295 a Ford roadster converted into a truck will be licensed after July 1st at \$6.00 and as above stated 6292 says that the minimum fee for any motor vehicle shall be \$8.00. What fee shall we collect?"

Section 6292 G. C., as enacted in house bill No. 44 provides in part as follows:

"Each owner of a motor vehicle shall pay or cause to be paid taxes as follows:

" * * *

"For each commercial car having twenty-five horse-power or less, eight dollars, and in addition thereto twenty cents for each one hundred pounds gross weight of vehicle and load or fractional part thereof.

"For each commercial car having more than twenty-five and not more than thirty horse-power, twelve dollars, and in addition thereto thirty cents for each one hundred pounds gross weight of vehicle and load or fractional part thereof.

"For each commercial car having more than thirty horse-power, twenty dollars, and in addition thereto eight cents for each one hundred pounds gross weight of vehicle and load or fractional part thereof."

" * * * * *

"The minimum tax for any *vehicle having motor power* other than a motor bicycle or a motorcycle shall be eight dollars for the calendar year 1925 and four dollars for each year thereafter; and for each trailer, two dollars and fifty cents."

Section 6295 G. C., a part of the same act, provides in part as follows:

"Section 6295.. Every owner of a commercial car, before operating or driving such motor vehicle upon the public roads or highways of this state or permitting the same to be driven, shall file a like application.

"On all applications required by this section, the taxes payable shall be as follows:

- "1. If such application be made prior to April first, the normal tax.
- "2. If made on or after April first and prior to July first, three-fourths of the normal tax.
- "3. If made on or after July first and prior to October first, one-half of the normal tax, and
- "4. If made on or after October first, one-fourth of the normal tax."

Section 6292 G. C. is the section regulating, in the first instance, the taxes to be paid on motor vehicles, and section 6295 G. C. is the section providing for a quarterly diminution. It will be noted that in section 6295 G. C. there is no reference made to the minimum tax which may be paid in any instance.

These two sections would seemingly be in conflict, but as both sections were passed by the same legislature, and in the same act, we must give effect to both insofar as possible. It cannot be said that section 6295 G. C. would repeal by implication any part of section 6292 G. C. unless the two sections are utterly inconsistent and cannot be harmonized. It is believed that these sections may be harmonized by saying that for commercial cars there shall be the diminution provided for in section 6292 G. C. until the minimum tax of eight dollars for the year 1925 is reached. This view of the two sections would leave both sections operative except where the minimum fee is less than eight dollars.

You are, therefore, advised that the taxes for commercial cars are subject to the quarterly diminution provided by section 6295 G. C., but is limited by the minimum tax provided in section 6292 G. C.

Respectfully,
C. C. CRABBE,
Attorney General.

2585.

BONDS CANNOT BE ISSUED BY BOARDS OF EDUCATION UNDER A FORMER APPROVAL BY THE ELECTORS, WHEN SAID BONDS ARE TO BE ISSUED FOR A PURPOSE NOT CONTEMPLATED BY THE FORMER ISSUE.

SYLLABUS:

Bonds cannot be issued by boards of education under a former approval by the electors, when said bonds are to be issued for a purpose not contemplated by the former issue, although the full amount of the former issue has not been sold and delivered.

COLUMBUS, OHIO, June 22, 1925.

HON. JOHN E. PRIDDY, *Prosecuting Attorney, Findlay, Ohio.*

DEAR SIR:—This acknowledges receipt of the following communication from you: