

light, these expenditures might be treated as unauthorized, although the objects purchased are placed upon the highways, or at least within the rights of way. I feel, however, that such a construction is too narrow. For years it has been the practice of the Department of Highways of the State to expend the funds which it derives from these same taxes for the purposes concerning which you inquire. In days of modern traffic a public highway can scarcely be said to be complete without the appropriate markings universally used. In my opinion, the marking of a public highway constitutes a legitimate part of its construction and maintenance. Hence, it must be concluded that funds available for construction and maintenance may be expended for such marking.

There exists no reason why the same rule should not be recognized with regard to municipal streets. If the marking of highways be a legitimate part of the construction, then certainly the municipality may use these funds for the same type of marking with respect to its streets, for I am unable to say that more restrictive language is used with respect to the application of these funds by municipalities than is used with reference to the expenditure of the State's portion by the State Highway Department.

It must be conceded that the distinction between expenditures for these purposes and for traffic lights is of considerable difficulty. I feel, however, that traffic lights are not such a part of street construction or maintenance as to warrant including their cost within the purposes of these taxes. They constitute, as was stated in my previous opinion, substantially a substitution for a police officer in the regulation of traffic and, until the Legislature has spoken, I do not feel warranted in extending the purposes of the taxes here in question to that point.

In view of the foregoing, I am of the opinion that a municipality may legally expend its portion of the gasoline and motor vehicle license taxes for the purpose of purchasing and installing traffic signs and to pay the cost of paint used in marking parking spaces and traffic division lines.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2211.

APPROVAL, BONDS OF MARTINS FERRY CITY SCHOOL DISTRICT,
BELMONT COUNTY, OHIO—\$8,500.00.

COLUMBUS, OHIO, August 6, 1930.

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

2212.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND UNITED
CORK COMPANIES, CLEVELAND, OHIO, FOR INSULATION IN
STORE ROOM, COLD STORAGE, KITCHEN AND EQUIPMENT BUILD-
ING, CLEVELAND STATE HOSPITAL, CLEVELAND, OHIO, AT AN
EXPENDITURE OF \$6,950.00—SURETY BOND EXECUTED BY AMER-
ICAN SURETY COMPANY, OF NEW YORK.

COLUMBUS, OHIO, August 6, 1930.

HON. ALBERT T. CONNAR, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State