

to the same subject matter. Under the rules of statutory construction a special statute will control over a general statute and as between two sections of the Code dealing with the same subject matter, the latter enactment will prevail. It follows, therefore, that effect should be given to Section 5531-1 with respect to the question of the cancellation of penalties and interest charges arising under the gasoline tax law and to Section 5524 with respect to the compromise of the claim proper. With respect to Section 268, it is clear that Section 5524 and Section 5531-1, General Code, are later enactments as well as special provisions dealing with claims and penalties originating within the jurisdiction of the tax commission.

In view of the above considerations, I am of the opinion that the authority to cancel and remit penalties and interest charges due under the provisions of the gasoline tax law, is vested in the tax commission until such a time as claims are certified to the attorney general, after which such claims including penalties and interest may be compromised only by the attorney general with the consent of the tax commission.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3039.

APPROVAL, PETITION FOR PROPOSED AMENDMENT TO THE CONSTITUTION REPEALING SECTION 9, ARTICLE XV, OHIO CONSTITUTION.

COLUMBUS, OHIO, March 11, 1931.

HON. JOSEPH N. ACKERMAN, *Cleveland, Ohio.*

DEAR SIR:—You have submitted to me a petition signed by more than one hundred qualified electors of this state, requesting me to certify as to the form of a proposed constitutional amendment to repeal Section 9, Article XV of the Constitution of this state, in accordance with the provisions of Section 4785-176, General Code. This proposed amendment is as follows:

“That Article XV, Section 9 of the Constitution of the State of Ohio, reading as follows:

‘The sale and manufacture for sale of intoxicating liquors as a beverage are hereby prohibited. The General Assembly shall enact laws to make this provision effective. Nothing herein contained shall prevent the manufacture or sale of such liquors for medicinal, industrial, scientific, sacramental, or other non-beverage purposes.’

be and the same is hereby repealed.”

There is also similarly requested in accordance with the provisions of Section 4785-176, General Code, my certificate as to the fairness and truthfulness of a summary of the contents and purposes of the foregoing proposed amendment. This synopsis reads as follows:

“The proposed amendment to the Constitution of Ohio repeals the constitutional inhibition against the sale and manufacture for sale of intox-

icating liquors as a beverage, and abolishes the constitutional mandate that the legislature shall enact laws to effectuate such prohibition."

It is my opinion that the foregoing proposed amendment is correct as to form and I therefore, as Attorney General of Ohio, pursuant to the provisions of Section 4785-176, General Code, have executed my certificate to that effect thereon.

It is further my opinion that the foregoing synopsis is a fair and truthful summary of the contents and purposes of the proposed amendment and I have similarly executed my certificate to that effect thereon.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3040.

APPROVAL, BOND FOR FAITHFUL PERFORMANCE OF HIS DUTIES
AS RESIDENT DISTRICT DEPUTY DIRECTOR—A. P. COOPER.

COLUMBUS, OHIO, March 11, 1931.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted a bond in the penal sum of \$5,000.00, with surety as indicated, to cover the faithful performance of the duties of the official as hereinafter named:

A. P. Cooper, Resident District Deputy Director, Brown County,—
United States Fidelity and Guaranty Company.

Finding said bond to have been properly executed, I have accordingly approved the same as to form, and return it herewith.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3041.

NOTARY PUBLIC—SURETY COMPANY BEING LIQUIDATED—COM-
MISSION MAY BE REVOKED IF NEW BOND NOT GIVEN—INCUM-
BENT OF OFFICE NOT AUTOMATICALLY DISQUALIFIED FROM
EXERCISING DUTIES OF OFFICE.

SYLLABUS:

1. *Form for supplemental bonds of notaries public approved.*
2. *Insolvency or liquidation of a surety company on a bond of a notary public does not automatically disqualify the incumbent of said office from exercising the duties and privileges of his office, but the insolvency or liquidation of*