

6126.

APPROVAL—BONDS OF FAIRVIEW VILLAGE SCHOOL DISTRICT, CUYAHOGA COUNTY, OHIO, \$25,000.00.

COLUMBUS, OHIO, September 28, 1936.

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

6127.

APPROVAL—CONTRACT FOR ELECTRICAL WORK FOR A PROJECT KNOWN AS HOSPITAL, OHIO STATE SANATORIUM, MT. VERNON, OHIO, \$1,155.00, ROYAL INDEMNITY COMPANY OF NEW YORK, SURETY—A. J. HOLLIS ELECTRIC CO., COLUMBUS, OHIO.

COLUMBUS, OHIO, SEPTEMBER 28, 1936.

HON. CARL G. WAHL, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR: You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Department of Public Welfare, and the A. J. Hollis Electric Co., of Columbus, Ohio. This contract covers the construction and completion of contract for electrical work for a project known as Hospital, Ohio State Sanatorium, Mt. Vernon, Ohio, in accordance with Item No. 4 of the form of proposal dated July 24, 1936. Said contract calls for an expenditure of one thousand one hundred and fifty-five dollars (\$1,155.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. In addition, you have submitted a contract bond upon which the Royal Indemnity Company of New York appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day

noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,

JOHN W. BRICKER,
Attorney General.

6128.

TOWNSHIP TRUSTEES—NOT AUTHORIZED TO SPEND
GASOLINE TAX FUNDS FOR MONUMENTING HIGHWAY
RIGHT OF WAY LINES.

SYLLABUS:

A board of township trustees may not legally expend the proceeds of the gasoline tax arising under the provisions of Section 5541-8, General Code, for the purpose of monumenting the right of way lines of roads under their jurisdiction.

COLUMBUS, OHIO, September 29, 1936.

HON. CLIFTON L. CARYL, *Prosecuting Attorney, Marysville, Ohio.*

DEAR SIR: This will acknowledge receipt of your request for my opinion which reads as follows:

“This office desires an opinion on the following inquiry:

Whether or not a board of township trustees may lawfully expend funds derived from gasoline tax, and which fund is designated as a gasoline fund, for the purpose of monumenting county and township highways?”

The gasoline tax is an excise tax provided for by legislative enactment for definite purposes and is limited in its use by both constitutional and express legislative provisions, strictly to the purposes for which the tax was levied. Section 5541-8, General Code, is pertinent to your inquiry and in so far as it is material, reads as follows:

“* * *

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Seventeen and one-half per cent of said highway construction fund shall be appropriated for and divided in equal proportions among the several townships within the state, and shall be paid on vouchers and warrants drawn by the auditor of state to the county treasurer of each county for the total amount payable to