

"Without passing upon the advisability of the adoption of the proposed law and without passing upon the constitutionality of same, but pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, I hereby certify that the foregoing summary is a fair and truthful statement of the proposed law. JOHN W. BRICKER, Attorney, General."

Respectfully,
 JOHN W. BRICKER,
Attorney General.

2148.

APPROVAL, PETITION FOR PROPOSED LAW PROVIDING FOR THE LEVYING AND COLLECTION OF AN ANNUAL TAX ON INCOMES AND TO REPEAL SECTIONS 5638 AND 5638-1, OF THE GENERAL CODE.

COLUMBUS, OHIO, January 9, 1934.

Toledo Federation of Teachers, Toledo, Ohio. Attention Mr. Clyde E. Kiker.

GENTLEMEN:—You have submitted for my examination a written petition by one hundred qualified electors, together with proposed law and a summary of the same under the provisions of section 4785-175 of the General Code.

This proposed law provides for the levying and collection of an annual tax on incomes and to repeal sections 5638 and 5638-1 of the General Code. The proposed law covers forty pages of typewritten matter, and the summary which you have submitted reads as follows:

"The purpose of this proposed law is to provide additional revenue for the educational system of the state in order to secure the advantages of a free education to all the youth of the state. The law provides for the raising of such revenue by levying a graduated tax on the net income of all persons, firms, associations or corporations, resident of this state, except those not organized for profit, and persons exempted by the constitution; and upon such income of every non-resident, as is derived from property located or business transacted within the state. The law proposes to tax incomes from inheritances, as well as incomes from insurance in excess of one hundred thousand dollars.

The tax commission of Ohio and the county auditors of the respective counties are charged with the duty of administering the provisions of the law.

The computation of income taxes and the preparation of assessment and tax rolls, office audits, certification of taxes and refunds in connection with the operation of the law is provided.

Field investigations, as well as an opportunity for notice and hearing are afforded.

Appeals from taxes assessed to the tax commission and to the common pleas court of the county are authorized in this law, in all cases of dissatisfaction.

Appeals, however, do not operate to stay delinquent penalties or interest, except where appellants are authorized to and do deposit the amount assessed in court, pending appeal.

A system of refunds and credits is established.

The income is used entirely for school purposes.

Rules and regulations as to the operation of the law are given.

Reimbursement of unlawful income tax collections is authorized.

Opportunity for the correction of all errors is given.

Penalties and interest on delinquent taxes are provided for, as well as fines and imprisonment for the evasion or avoidance of the provisions of this law.

This law repeals sections 5638 and 5638-1 of the General Code, relative to the classification of intangible property, and the rates of taxation thereon."

I am of the opinion that the foregoing is a fair and truthful statement of the proposed law and accordingly submit for uses provided by law the following certification:

"Without passing upon the advisability of the adoption of the proposed law and without passing upon the constitutionality of same, but pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, I hereby certify that the foregoing summary is a fair and truthful statement of the proposed law. JOHN W. BRICKER, Attorney General."

Respectfully,

JOHN W. BRICKER,

Attorney General.

2149.

APPROVAL, CONTRACT BY AND BETWEEN THE STATE OF OHIO AND BERNARD SAVAGE OF COLUMBUS, OHIO, FOR THE CONSTRUCTION AND COMPLETION OF A STEEL PILING WELL OF CHANNEL BETWEEN THE EAST AND WEST RESERVOIRS OF PORTAGE LAKES, SUMMIT COUNTY, OHIO, AT AN EXPENDITURE OF \$9870—SURETY BOND EXECUTED BY THE AETNA CASUALTY AND SURETY COMPANY OF HARTFORD, CONN.

COLUMBUS, OHIO, January 9, 1934.

HON. WM. H. REINHART, *Commissioner, Division of Conservation, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge your recent communication submitting for my approval a certain contract by and between the State of Ohio, acting by and through the Superintendent of Public Works and Director of said department and one Bernard Savage of Columbus, Ohio, as contractor, by which said contractor in and for the consideration therein provided for, to wit, the sum of \$9870.00, contracts and agrees to furnish all necessary material and perform all work