

3582.

APPROVAL, BONDS OF CITY OF CUYAHOGA FALLS, SUMMIT COUNTY, OHIO—\$31,717.56.

COLUMBUS, OHIO, September 18, 1931.

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

3583.

MOTOR VEHICLE LICENSE TAX—MINIMUM LICENSE TAX SUBJECT TO LIMITATIONS AS TO TIME WHEN APPLICATIONS FOR LICENSE MAY BE FILED.

SYLLABUS:

The provision of Section 6292, General Code, as amended by the 89th General Assembly, that the minimum license tax levied upon any vehicle having motor power other than a motorcycle shall be six dollars, is subject to the exceptions provided in Section 6294-2, General Code, with respect to the time in any year when application for license may be filed.

COLUMBUS, OHIO, September 18, 1931.

HON. CHALMERS R. WILSON, *Commissioner of Motor Vehicles, Columbus, Ohio.*

DEAR SIR:—Your letter of recent date is as follows:

“Section 6292 (Amended S. B. No. 328) provides for passenger cars of not more than twenty-five horsepower an annual license tax of seven dollars. This Section further provides that the minimum tax for any vehicle having motor power other than a motor bicycle or motorcycle shall be six dollars.

Section 6294-2 (Amended S. B. No. 328) provides for a one-fourth reduction in this tax if the vehicle is registered on and after April 1st and prior to July 1st, etc.

If the minimum tax of six dollars applies to other than the annual tax, owners of motor vehicles having twenty-five horsepower or less will not benefit by the quarterly reduction provided by Section 6294-2, since the fee for this class of car is reduced below the minimum of six dollars (or \$5.25) on and after April 1st.

Your opinion is requested as to whether or not the six dollar minimum tax applies to the annual tax or the quarterly tax.”

Section 6292, General Code, as amended by the 89th General Assembly, specifies the rates of annual license taxes levied upon the operation of motor vehicles on the public roads and highways of this state. This section is as follows:

“The rates of such taxes shall be as follows:

For each motor bicycle or motorcycle, five dollars; and for each side car, one dollar and fifty cents.

For each passenger car having twenty-five horsepower or less, seven dollars; for each such car having more than twenty-five and not more than twenty-eight horsepower, ten dollars; for each such car having more than twenty-eight and not more than thirty-two horsepower, fifteen dollars; for each such car having more than thirty-two and not more than thirty-six horsepower, twenty dollars; and for each such car having more than thirty-six horsepower, twenty-five dollars.

For each commercial car having motor power and for each trailer or semi-trailer, seventy cents per one hundred pounds or part thereof for the first two thousand pounds or part thereof of weight of vehicle fully equipped; one dollar and ten cents for each one hundred pounds or part thereof in excess of two thousand pounds up to and including three thousand pounds; one dollar and fifty cents for each one hundred pounds or part thereof in excess of three thousand pounds up to and including four thousand pounds; one dollar and seventy-five cents for each one hundred pounds or part thereof in excess of four thousand pounds up to and including six thousand pounds; two dollars for each one hundred pounds or part thereof in excess of six thousand pounds up to and including ten thousand pounds; and two dollars and twenty-five cents for each one hundred pounds or part thereof in excess of ten thousand pounds.

The minimum tax for any vehicle having motor power other than a motor bicycle or motorcycle shall be six dollars; and for each trailer or semi-trailer two dollars and fifty cents.

Taxes at the rates provided for in this section shall be in lieu of all taxes on or with respect to the ownership of such motor vehicles."

Section 6294-2, General Code, also amended by the 89th General Assembly, provides:

"Excepting as provided in sections 6294-1 and 6295 of the General Code, the taxes payable on all applications made under section 6294 of the General Code, shall be as follows:

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

While it may be contended that the provision of Section 6292 to the effect that a minimum tax on any vehicle having motor power other than a motorcycle shall be six dollars is applicable to any license tax imposed, I do not think such a contention is tenable for the reason that Section 6292 relates only to the annual license tax levied upon the operation of motor vehicles. Clearly Section 6294-2 is an exception to the general provisions of Section 6292.

It is, accordingly, my opinion, in specific answer to your question, that the provision of Section 6292, General Code, as amended by the 89th General As-

sembly, that the minimum license tax levied upon any vehicle having motor power other than a motorcycle shall be six dollars, is subject to the exceptions provided in Section 6294-2, General Code, with respect to the time in any year when application for license may be filed.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3584.

APPROVAL, ARTICLES OF INCORPORATION OF THE EUREKA SECURITY FIRE & MARINE INSURANCE COMPANY OF CINCINNATI, OHIO.

COLUMBUS, OHIO, September 18, 1931.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I beg to acknowledge receipt of your communication enclosing a proposed amendment to the Articles of Incorporation of The Eureka Security Fire & Marine Insurance Company of Cincinnati for my examination and approval.

I find that the proposed amendment conforms with the constitutions and laws of the United States and of Ohio. Accordingly, I herewith return the same with my approval indorsed thereon.

Respectfully,
GILBERT BETTMAN,
Attorney General.

3585.

APPROVAL, PETITION FOR AMENDMENT TO ARTICLE XII, OHIO CONSTITUTION.

COLUMBUS, OHIO, September 18, 1931.

MR. C. E. WHARTON, *Kenton, Ohio.*

DEAR SIR:—You have submitted for my examination a written petition signed by one hundred qualified electors of this state, containing a proposed constitutional amendment and a summary of the same, under the provisions of Section 4785-175, General Code, as amended by the 89th General Assembly. This section provides in part as follows:

“Whoever seeks to propose a law or constitutional amendment by initiative petition or to file a referendum petition against any law, section, or item in any law, shall by a written petition signed by one hundred qualified electors submit such proposed law, constitutional amendment or measure to be referred, and a summary of same to the attorney