

2411.

LICENSE PLATES FOR MOTOR VEHICLES—FULL YEAR'S TAX PROVIDED BY HOUSE BILL 44—COMMERCIAL CARS ENTITLED TO QUARTERLY REDUCTION.

COLUMBUS OHIO, April 25, 1925.

*SYLLABUS:*

*After the date on which House Bill 44 passed by the 86th General Assembly became effective, persons who purchased license plates for any motor vehicle, other than a commercial car for the year 1925 or any subsequent year, are required to pay the full year's tax provided by law for that year, regardless of the date on which such license is obtained.*

HON. THAD. H. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I acknowledge receipt of your letter of April 22, 1925, as follows:

“We desire the opinion of your department as to the construction of Sections 6292 and 6295, General Code of Ohio, as passed in House Bill No. 44 at the present session of the General Assembly.

Section 6292 carries the following language:

“For the calendar year 1925 for each passenger car having twenty-five horsepower or less, eight dollars, etc.

The question has been presented to this department as to whether Section 6295 applies to persons purchasing license plates under said Section 6292 during the calendar year 1925 or whether the full yearly tax must be collected whether the purchase is made during any quarter.”

The answer to your question is to be found in an examination of Section 6295, as amended by House Bill No. 44. Section 6295, as amended, reads as follows:

“Every owner of a commercial car, before operating or driving such motor vehicle upon the public roads or highways of this state or permitting the same to be driven, shall file a like application.

On all applications required by this section the taxes payable shall be as follows:” \* \* \*

The balance of the section provides for the quarterly reduction of the normal tax, and for the exemption of certain publicly owned vehicles.

The only change made in Section 6295 by House Bill No. 44 was to change the words “motor vehicle” as contained in line one of the original section to the words “commercial car” as contained in the amended section. This change was made in the conference committee of the two houses. An examination of the journal of the two houses discloses that in the conference committee report the words “motor vehicle” were surrounded by parentheses and the words “commercial car” were underscored. This is the method prescribed by the rules of the General Assembly to indicate the substitution of one word or phrase for another.

Under these conditions there is but one conclusion at which we can arrive,

and that is that it was the intention of the General Assembly when they adopted the conference committee report, to limit the provision providing for quarterly reductions of license fees to commercial cars.

It is therefore my opinion that Section 6295 of the General Code, as amended by House Bill No. 44, requires that persons purchasing license plates for any motor vehicle, other than a commercial car, after such bill becomes effective, must, pay the full year's tax for the year 1925, or any subsequent calendar year, regardless of the date on which the license is obtained.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

2412.

BOARD OF EDUCATION—AUTHORITY TO ENFORCE RULES AND REGULATIONS IN CONNECTION WITH PHYSICAL EDUCATION COURSES DISCUSSED.

*SYLLABUS:*

1. *Under the provisions of section 7721 and section 7721-7, General Code, boards of education are required to establish and maintain physical education courses and all pupils in the elementary and secondary schools of the district shall receive instruction in such courses.*

2. *If, upon proper consideration and in the exercise of their discretion, a board of education finds it necessary and desirable to promulgate and enforce a rule requiring that all children enrolled in such physical education courses shall be provided with suitable suits to be used in such courses, they would have authority so to do. Attention is directed to the provisions of Section 7777, General Code, which should be taken into consideration in connection with the enforcement of such rule. The section referred to authorizes boards of education, under certain circumstances, to provide clothing and other personal necessities to enable children to take advantage of the school privileges.*

COLUMBUS OHIO, April 27, 1925.

HON. C. LUTHER SWAIN, *Prosecuting Attorney, Wilmington, Ohio.*

DEAR SIR:—This will acknowledge receipt of your letter of recent date, in which you submit the following inquiries:

“Have school authorities the power to force students to take a course in physical education?”

“Have school authorities the power to enforce children to purchase suits for ‘setting up’ exercises which are in the physical education courses?”

In giving consideration to your questions, attention is first directed to section 7721 of the General Code of Ohio, which provides as follows:

“All pupils in the elementary and secondary schools of the state shall receive as part of their instruction such physical education as may be prescribed by the director of education, and the physical education provided shall occupy not less than one hundred minutes per school week. Modified courses of instruction may be provided or approved by the director of edu-