3312.

APPROVAL, ARTICLES OF INCORPORATION OF THE BEACON MUTUAL INDEMNITY COMPANY.

Columbus, Ohio, June 9, 1931.

Hon. Clarence J. Brown, Secretary of State, Columbus, Ohio.

DEAR SIR:—You have submitted the proposed articles of incorporation of THE BEACON MUTUAL INDEMNITY COMPANY for my examination and approval.

I find the same conform in every respect to the Constitutions and laws of the United States and the State of Ohio, and therefore return the same to you with my approval endorsed thereon.

Respectfully,
GILBERT BETTMAN.

ILBERT BETTMAN,
Attorney General.

3313.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND ALBERT B. ISABEL AND COMPANY OF COLUMBUS, OHIO, FOR GENERAL WORK FOR CHAPEL AND EMPLOYEES' QUARTERS, MASSILLON STATE HOSPITAL, MASSILLON, OHIO, AT AN EXPENDITURE OF \$148,205.00. SURETY BOND EXECUTED BY THE CONSOLIDATED INDEMNITY AND INSURANCE COMPANY.

COLUMBUS, OHIO, June 9, 1931.

HON. ALBERT T. CONNAR, 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, and Albert B. Isabel and Company of Columbus, Ohio. This contract covers the construction and completion of Contract for General Work for a Building known as Chapel and Employees' Quarters, Massillon State Hospital, Massillon, Ohio, as set forth in Item No. 1, Item No. 7, Alternate G-1, Item No. 8, Alternate G-2, Item No. 13, Alternate G-7, Item No. 16, Alternate G-10 and Item No. 17, Alternate G-11 of the Form of Proposal dated May 12, 1931. Said contract calls for an expenditure of one hundred forty-eight thousand two hundred and five dollars (\$148,205.00).

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. You have shown that the Controlling Board has approved the expenditure. In addition, you have submitted a contract bond, upon which the Consolidated Indemnity and Insurance Company 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

794 OPINIONS

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,

GILBERT BETTMAN,

Attorney General.

3314.

REAMENDED SENATE BILL NO. 328—SECTION 4—PROVIDING FOR PAYMENT DURING 1932 AND 1933 OF MONEYS FROM MOTOR VEHICLE LICENSE TAX INTO THE GENERAL AND OTHER FUNDS OF COUNTIES TO BE EXPENDED FOR PURPOSES OTHER THAN CONSTRUCTION, MAINTENANCE AND REPAIR OF ROADS—CONSTITUTIONAL.

SYLLABUS:

Provisions of section four of re-amended Senate Bill No. 328 considered and held to be constitutional and valid.

COLUMBUS, OHIO, June 10, 1931.

Hon. Herman L. Vail, Chairman, House Taxation Committee of the 89th General Assembly, Columbus, Ohio.

DEAR SIR:—This is to acknowledge receipt of your recent communication which reads as follows:

"Your opinion is herewith respectfully asked on the constitutionality of lines 245 to 283 inclusive of re-amended S. B. 328."

Re-amended Senate Bill No. 328, which is referred to in your communication, is a proposed act in four sections for the stated purpose of levying an annual license tax upon the operation of motor vehicles upon the public highways and for such purpose amending sections 6291, 6292, 6292-1, 6294 (as amended by House Bill No. 104, 89th General Assembly), 6302, 6309 and 6309-2 of the General Code and enacting supplementary section 6294-2 of the General Code. Section 6291, General Code, as the same is amended by section 1 of said proposed act, reads as follows:

"An annual license tax is hereby levied upon the operation of motor vehicles on the public roads or highways of this state, for the purpose of enforcing and paying the expense of administering the law relative to the registration and operation of such vehicles, maintaining and repairing public roads, highways and streets, paying the counties' proportion of the cost and expenses of cooperating with the department of highways in the construction of state highways, paying the counties' portion of the com-