

As before stated, Section 5625-18 provides that:

"If such additional tax is to be placed upon the tax list of the current year, the result of the election shall be certified immediately after the canvass by the board of elections to the taxing authority, who shall forthwith make the necessary levy and certify it to the county auditor who shall extend it on the tax list for collection; in all other years, it shall be included in the annual budget that is certified to the county budget commission."

It would seem from the foregoing provisions that the question, as to whether the additional tax levy shall go on the tax duplicate of the current year or not, is to be determined from the resolution passed by the taxing authority and certified to the board of elections. In other words, unless the resolution declares that the said additional levy shall go on the tax duplicate for the current year it will be included in the annual tax budget that is certified to the county budget commission.

It is obvious that the resolution passed by the taxing authority of the subdivision certified to the board of elections must contain all of the questions which are submitted to the voters and that notice of the election required to be published in a newspaper of general circulation in the subdivision once a week for four consecutive weeks prior thereto, must refer to an election upon the questions submitted in said resolution.

It therefore follows that after said notice has been given and within four weeks of the proposed election, no change may be made in said resolution or the notice based thereon as a change at that time in said resolution would involve the submission of a different question to the voters than the question concerning which notice was given.

It is therefore my opinion that:

1. Unless the resolution authorized under Section 5625-18, General Code, provides that the additional tax levy authorized under Section 5625-15, General Code, shall be placed on the tax duplicate for the current year said additional tax shall be included in the annual tax budget that is certified to the county budget commission in the succeeding year or years.

2. When the original resolution provided for in Section 5625-15, General Code, does not require that the additional tax levy therein authorized shall be placed upon the tax duplicate for the current year, said resolution may not be changed or amended after notice given as provided in Section 5625-17, General Code, and within four weeks of the election, so as to provide that said additional tax levy shall be placed upon the tax duplicate for the current year.

Respectfully,

EDWARD C. TURNER,  
*Attorney General.*

1187.

RABBITS—UNLAWFUL TO SELL EXCEPT DURING OPEN SEASON.

SYLLABUS:

*It is unlawful for anyone within this state to sell hares and rabbits except during the open season, viz.; from the fifteenth day of November to the first day of January, both inclusive.*

COLUMBUS, OHIO, October 22, 1927.

HON. D. O. THOMPSON, *Chief, Division of Fish and Game, Department of Agriculture, Columbus, Ohio.*

DEAR SIR:—This will acknowledge receipt of your request for my opinion re-

garding a question raised in a telegram received by you, which telegram reads as follows:

"Many rabbits from out of state for sale. Send immediately opinion on sale of rabbits before November 15th."

The question that you present involves consideration of Section 1396, General Code.

The 87th General Assembly, on April 21st, 1927 (112 v. 253), passed an act entitled:

"An Act—To amend Sections 1396, 1397 and 1402 of the General Code, and to supplement Section 1402 by the enactment of supplemental Section 1402-1, relative to game protection."

This act became effective August 3, 1927.

Section 1396, General Code, in so far as pertinent to your inquiry reads as follows:

"a. Open season. Hares and rabbits may be taken and possessed only from the fifteenth day of November to the first day of January, both inclusive.

\* \* \* \* \*

c. Sale. Hares and rabbits may be bought or sold during the open season only.

\* \* \* \* \*

Prior to August 3, 1927, said section read as follows:

"a. Open season. Hares and rabbits may be taken and possessed from the fifteenth day of November to the first day of January, both inclusive.

\* \* \* \* \*

c. Sale. Hares and rabbits may be bought and sold during the open season; *When rabbits are bought from without the state they may be bought and sold at any time and in any number.* (Italics the writer's).

A substantial change in the language of a statute made by the General Assembly is to be construed as indicating a change in legislative intent. When an act is amended by the General Assembly it is presumed that the change was intentionally made to effect some purpose. In the language of the Supreme Court of Ohio in the case of *Lyle, et al. vs. Baldinger, et al.*, 84 O. S. 1, 8:

"The presumption is, that every amendment of a statute is made to effect some purpose. That purpose may be either to add new provisions and conditions to the section as it then stands, or for the purpose of making plain the meaning and intent thereof."

It must be said, therefore, that the legislature amended Section 1396, supra, to effect some purpose. And it is manifest from the clear unambiguous language therein used, that it was the intent of the legislature that hares and rabbits may be bought or sold only during the open season.

Answering your question specifically it is my opinion that it is unlawful for anyone within this state to sell hares and rabbits except during the open season, viz., from the fifteenth day of November to the first day of January, both inclusive.

Respectfully,

EDWARD C. TURNER,

Attorney General.