

It is quite obvious that the italicized exemptions in the quoted provisions deal with exactly the same subject matter and it is impossible to give each an independent operation.

In your inquiry you request my opinion as to which should be enforced. Inasmuch as a violation of either of these provisions is a criminal offense (See Sections 1008-4 and 13007-9) the enforcement question should be considered with this in mind. If an employer were charged with a violation of Section 1008-2, General Code, in that he employed a sixteen-year-old girl in a mercantile establishment for ten hours on Saturday, the defense would probably contend that such employment is authorized by Section 12996, General Code. Under such circumstances the courts would probably dismiss the case on the ground that criminal statutes are to be construed most favorably for the defendant and it is safe to say that the courts would not uphold a conviction on such a charge. Therefore, I am constrained to advise you that in so far as the employment of females in a mercantile establishment for ten hours on Saturday and the specified days mentioned in Section 1008-2, General Code, is concerned, in my opinion you can only effectively enforce the provisions of Section 12996, General Code. In other words, the employment of girls between the ages of 16 and 21 in mercantile establishments for ten hours on Saturdays and the days specified in Section 1008-2, General Code, is lawful under the present state of the law.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1437.

DISAPPROVAL—BONDS OF BROOKFIELD TOWNSHIP.
TRUMBULL COUNTY, OHIO, \$6,500.00.

COLUMBUS, OHIO, November 8, 1937.

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

RE: Bonds of Brookfield Township, Trumbull
County, Ohio, \$6,500.00.

I am in receipt of a transcript purporting to be a transcript of the proceedings taken by Brookfield Township, Trumbull County,

wherein the said township has authorized the issuance of \$6,500.00 indebtedness funding bonds. The same has been submitted by your system to this office for my approval as to legality.

Section 7896-16, General Code, as amended by Amended House Bill No. 582 of the 92nd General Assembly, approved May 4, 1937, empowers and authorizes your system to invest its funds in bonds of the United States, bonds the payment of the principal and interest of which are guaranteed by the United States government, farm loan bonds issued by the act of Congress known as the Federal Farm Loan Act, approved July 17, 1916, and amendments thereto, bonds, notes and certificates of indebtedness of the State of Ohio, or of any *county, city, village or school district*, or of any conservancy district or sanitary district of the State of Ohio, or in mortgage notes secured by real estate situated in the State of Ohio and insured by the Federal Housing Administrator, or in debentures issued by such Administrator which are guaranteed as to principal and interest by the United States, at current market prices for such bonds, notes, certificates of indebtedness, mortgage notes or debentures; provided that such purchase be authorized by a resolution adopted by the board. It will therefore be noted from the afore cited pertinent parts of this section that nowhere is there an authorization for your system to purchase notes, bonds or certificates of indebtedness of a township.

Section 7896-16a, General Code, provides briefly that the taxing districts of the State of Ohio in the issuance and sale of bonds, notes or certificates of indebtedness of their respective taxing districts may offer in writing at a fair market price, prior to advertising the same for sale, to the Retirement Board of the State Teachers Retirement System and that the said Retirement Board shall within ten days after the receipt of such written offer either accept the same and purchase such bonds, notes or other certificates of indebtedness or any portion thereof at a fair market price, or reject such offer in writing. It is my interpretation that Section 7896-16a is merely an authorization and an outline of procedure whereby the several taxing districts may offer their bonds, notes or other certificates of indebtedness directly to your system and that this section must be read together with Section 7896-16 to correctly determine the limitations and power of your system to invest the funds under its control. Although I am not unmindful of the fact that the language contained in Section 7896-16a would authorize township trustees to offer township bonds to your system, I am of the opinion that the power to invest funds of your system must be determined by Section 7896-16.

Without further consideration as to whether these bonds are legally issued by the Brookfield Township Trustees, I am of the

opinion that your system has no power to invest its funds in township bonds and I therefore advise you against the purchase of this issue.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

1438:

APPROVAL—BONDS OF SOMERSET-READING VILLAGE
SCHOOL DISTRICT, PERRY COUNTY, OHIO, \$984.00.
(Limited.)

COLUMBUS, OHIO, November 8, 1937.

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

RE: Bonds of Somerset-Reading Village School
Dist., Perry County, Ohio, \$984.00. (Limited.)

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of deficiency bonds dated October 1, 1937, bearing interest at the rate of 4% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute a valid and legal obligation of said school district.

Respectfully,

HERBERT S. DUFFY,
Attorney General.