

from any excise tax levied by law for a specified purpose or purposes, and except the proceeds or balances of any license fees imposed by law for a specified purpose or purposes.”

Sections 5625-13b to 5625-13g provide procedural steps for effecting transfers authorized by the foregoing section pursuant to court order as therein set forth.

Section 5625-13a, *supra*, is sufficiently broad in its scope to include authority to transfer moneys from a school building fund made up of the proceeds of a special levy accumulated for the purpose of erecting a school building at some future time, which fund has been established under authority of Section 5625-9, paragraph (d), General Code, to the general fund of the subdivision in accordance with the procedure provided in Sections 5625-13b to 5625-13g, both inclusive, General Code.

Respectfully,

JOHN W. BRICKER.

*Attorney General.*

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5523.

APPROVAL—CONTRACT FOR HIGHWAY IMPROVEMENT  
IN MAHONING COUNTY, OHIO.

COLUMBUS, OHIO, May 14, 1936.

HON. JOHN JASTER, JR., *Director, Department of Highways, Columbus, Ohio.*

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5524.

APPROVAL—PAPERS IN CONNECTION WITH THE CONVERSION OF THE EQUITABLE SAVINGS COMPANY OF ZANESVILLE, OHIO, INTO FIRST FEDERAL SAVINGS AND LOAN ASSOCIATION OF ZANESVILLE, OHIO.

COLUMBUS, OHIO, May 14, 1936.

HON. WILLIAM H. KROEGER, *Superintendent of Building and Loan Associations of Ohio, Columbus, Ohio.*

DEAR SIR: I have examined the various papers submitted by you in connection with the conversion of The Equitable Savings Company of Zanesville, Ohio, into First Federal Savings and Loan Association of

Zanesville, and find the papers submitted and the proceedings of said The Equitable Savings Company, as disclosed thereby, to be regular and in conformity with the provisions of Section 9660-2 of the General Code of Ohio.

All papers, including two copies of the charter issued to the said First Federal Savings and Loan Association, are returned herewith to be filed by you as a part of the permanent records of your department, except one copy of the charter which the law provides shall be filed by you with the Secretary of State. The law further provides that such filing with the Secretary of State shall be within ten days after the requirements of said Section 9660-2 have been complied with by The Equitable Savings Company, and that your approval shall be endorsed on the copy so filed. You will find on the copies of the charter, form of approval for your signature.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

5525.

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MOTOR VEHICLE EXCISE TAX—MAY NOT BE TRANSFERRED TO ITS GENERAL FUND.

*SYLLABUS:*

*In view of the prohibition contained in Section 5625-13a, General Code, as amended by House Bill No. 32, enacted in the regular session of the 91st General Assembly (116 O. L. 46), no transfer may be made of the motor vehicle excise tax funds distributed to counties by virtue of sub-sections 2 and 3 of Section 6309-2, General Code, to the general fund of a county.*

COLUMBUS, OHIO, May 14, 1936.

HON. KENNETH KREIDER, *Prosecuting Attorney, Newark, Ohio.*

DEAR SIR: I am in receipt of your communication which reads as follows:

“We respectfully request your opinion on the interpretation of Section 6309-2 as amended by House Bill No. 356, during the 91st General Assembly of Ohio.

Sub-section one of Section 6309-2 specifically prohibits transfer to any other fund of the 25% of the taxes collected under this section. Sub-sections two and three, contain no such specific restriction.