

provisions of section 3 of article XVIII of the State Constitution, may have a limited authority to levy taxes in the exercise of its powers of local self-government, it cannot impose taxes of the kind here in question which are in a field now occupied by the State in the imposition of the excise or privilege tax provided for by section 5483, General Code. *City of Cincinnati v. American Telephone and Telegraph Company*, 112 O. S., 493.

By way of specific answer to your question, I am of the opinion that the city of M. has no power or authority to levy the taxes here in question.

Respectfully,

JOHN W. BRICKER,  
*Attorney General.*

5298.

---

APPROVAL—BONDS OF CITY OF SHAKER HEIGHTS, CUYA-HOGA COUNTY, OHIO, \$32,000.00.

COLUMBUS, OHIO, March 27, 1936.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

5299.

---

APPROVAL—BONDS OF VILLAGE OF JOHNSTOWN, LICKING COUNTY, OHIO, \$22,500.00.

COLUMBUS, OHIO, March 27, 1936.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*

5300.

---

APPROVAL—BONDS OF PERRY TOWNSHIP RURAL SCHOOL DISTRICT, LOGAN COUNTY, OHIO, \$8,000.00.

COLUMBUS, OHIO, March 27, 1936.

*Retirement Board, State Teachers Retirement System, Columbus, Ohio.*