

2786.

## APPROVAL, PETITION CONTAINING A PROPOSED AMENDMENT TO THE CONSTITUTION.

COLUMBUS, OHIO, June 6, 1934.

D. W. GILLETTE, *Secretary, The Ohio Association for Tax Reduction, 785 South High Street, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination a written petition, signed by one hundred qualified electors of this state, containing a proposed amendment to the Constitution and a summary of the same under the provisions of section 4785-175 of the General Code.

It is proposed to amend section 2 of Article XII of the Constitution of Ohio, which shall read as follows:

“On and after January first, nineteen hundred thirty five, it shall be unlawful to levy any tax on real estate or personal property for any purpose whatsoever. In lieu of such taxes, a tax shall be placed on gross earned income, the limitation shall be five mills, and the tax payable on the first Monday of each month to the County Treasurer.

All persons engaged in any business shall deduct the lawful gross earned income tax from the salary or wages of employes each month and remit said tax together with their own tax to the County Treasurer.

All persons not engaged in business, not employed by others, or persons receiving income other than salary, wages, or commission shall remit their tax for the preceding month to the County Treasurer.

The gross earned income as referring to merchants or manufacturers shall be the difference between gross income received from all sources and the cost of operating said business.

The gross earned income of persons employed shall be their salary, wages, or commission. The gross earned income of all others shall be the total amount of money received from all sources.

All delinquent taxes shall remain as a lien against the property so delinquent and shall be paid without any added penalty to the County Treasurer before sale or transfer.

This amendment shall take effect January first, nineteen hundred thirty five and existing section 2 of Article XII shall be repealed and annulled.”

The summary of this amendment reads as follows:

“The amendment proposed by this petition repeals section 2 of Article XII which now limits the tax on real estate to ten mills; provides for the taxing of gross earned incomes in lieu of taxes now levied on real estate and personal property; that all delinquent real estate taxes shall remain as a lien against property to be paid before such property is sold or transferred; provides that taxes shall be deducted by employers from wages, salaries, or commissions of employees and remitted to the County treasurer; that those not in the employ of others shall remit their tax to the County Treasurer; places the limitation on gross earned income at five mills; requires that the gross earned income tax shall be payable to the County Treasurer on the first Monday of each month, and that the amendment shall take effect January 1, 1935.”

I am of the opinion that the foregoing is a fair and truthful statement of the proposed amendment to the Constitution and accordingly submit for uses provided by law the following certification:

"Without passing upon the advisability of the adoption of the proposed amendment to the Constitution of Ohio and without passing upon the legality of same, but pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, I hereby certify that the foregoing summary is a fair and truthful statement of the proposed amendment of section 2 of Article XII of the Constitution of Ohio. JOHN W. BRICKER, Attorney General."

Respectfully,  
JOHN W. BRICKER,  
*Attorney General.*

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2787.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS  
DUTIES AS INVESTIGATOR, DEPARTMENT OF HIGHWAYS—  
THOMAS B. SLACK.

COLUMBUS, OHIO, June 7, 1934.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

DEAR SIR:—YOU have submitted a bond, in the penal sum of \$2,000, with surety as indicated, to cover the faithful performance of the duties of the official as hereinafter listed:

Thomas B. Slack, Investigator, Department of Highways—New York Casualty Company.

The above listed bond is undoubtedly executed pursuant to the provisions of sections 1182-2 and 1182-3, General Code, which state, in so far as pertinent:

Sec. 1182-2. "The director (of highways) may appoint additional clerks and stenographers, and such other engineers, inspectors and *other employes* within the limits of the appropriation as he may deem necessary to fully carry out the provisions of this act. The salary of each of said employes to be fixed by the director (of highways) within the limits of the appropriation made by the General Assembly. \* \* \*

Sec. 1182-3. "Each employe or appointee under the provisions of this act, in cases other than where the amount of the bond is herein fixed, may be required to give bond in such sum as the director may determine. All bonds hereinbefore provided for shall be conditioned upon the faithful discharge of the duties of their respective positions, and such bonds \* \* \* shall be approved as to the sufficiency of the sureties