

1318.

APPROVAL—BONDS OF DAYTON CITY SCHOOL DISTRICT,  
MONTGOMERY COUNTY, OHIO, \$25,000.00.

COLUMBUS, OHIO, October 18, 1937.

*The Industrial Commission of Ohio, Columbus, Ohio.*

GENTLEMEN :

RE: Bonds of Dayton City School District, Montgom-  
ery County, Ohio, \$25,000.00.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise part of an issue of school bonds in the aggregate amount of \$650,000, dated March 15, 1923, bearing interest at the rate of  $4\frac{1}{2}\%$  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.*

1319.

APPROVAL—BONDS OF VILLAGE OF LISBON, COLUMBIANA  
COUNTY, OHIO, \$26,894.64.

COLUMBUS, OHIO, October 18, 1937.

*The Industrial Commission of Ohio, Columbus, Ohio.*

GENTLEMEN :

RE: Bonds of Village of Lisbon, Columbiana County,  
Ohio, \$26,894.64.

I have examined the transcript of proceedings relative to the above bonds purchased by you. These bonds comprise all of an issue of re-funding bonds dated July 1, 1937, bearing interest at the rate of  $3\frac{1}{4}\%$  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 village.

Respectfully,

HERBERT S. DUFFY,

*Attorney General.*

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1320.

STATE OF OHIO MAY NOT REGULATE IMPORTATION OF  
SPIRITUOUS LIQUORS INTO FEDERAL ARMY FORTS  
AND RESERVATIONS CEDED TO UNITED STATES BY  
CESSIONS ACTS.

*SYLLABUS:*

*The State of Ohio has no power to tax or regulate the importation of spirituous liquors into federal army forts and reservations, the exclusive jurisdiction over which has been ceded to the United States either by special cessions acts or the General Cessions Act of 1902.*

COLUMBUS, OHIO, October 18, 1937.

HON. J. W. MILLER, *Director, Department of Liquor Control, Columbus, Ohio.*

DEAR SIR: YOUR letter of recent date is as follows:

"This Department has been requested to issue consents to import spirituous liquor to the Wilbur Wright Officer's Club located at Patterson Field, Dayton, Ohio, and on such importation a waiver of the Gallonage Tax and State mark-up on the shipments.

As this particular field is property of the Federal Government they claim the right to import such liquors without the payment of the State mark-up and Gallonage Tax.

We request your opinion on the scope of our authority in the matter."

Inasmuch as I understand that you desire a similar opinion in regard to Fort Hayes, I will herein endeavor to consider it along with Wright and Patterson Field Military Reservations.

The 17th paragraph of Section 8, Article I of the Constitution of the United States provides as follows: