

351.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE OHIO HOWE SCALE COMPANY, OF CINCINNATI, OHIO, FOR TRUCK SCALE FOR STATE SCHOOL FOR THE DEAF, COLUMBUS, OHIO, AT EXPENSE OF \$669.30.

COLUMBUS, OHIO, April 20, 1927.

HON. HERBERT B. BRIGGS, *State Architect and Engineer, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Highways and Public Works for the Department of Public Welfare, and The Ohio Howe Scale Company, of Cincinnati, Ohio. This contract covers the construction and completion of Scale Contract for NEW BUILDING FOR HOT WATER HEATING SYSTEM (exclusive of pit), State School for the Deaf, Columbus, Ohio, and calls for an expenditure of \$669.30.

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract.

No bond has been submitted with this contract, but as the amount of the contract price is less than three thousand dollars and as you have informed me that this contract is a separate contract and is not included in the project for the new building for hot water heating system at the State School for the Deaf, no bond is deemed necessary.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the law relating to workmen's compensation has been complied with.

Finding said contract in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

352.

APPROVAL, CONTRACT BETWEEN THE STATE OF OHIO AND THE RUST ENGINEERING COMPANY, PITTSBURGH, PENNSYLVANIA, TO CONSTRUCT BRICK STACK FOR STATE SCHOOL FOR THE DEAF, COLUMBUS, OHIO, AT EXPENSE OF \$4,311.00.—SURETY BOND EXECUTED BY THE HARTFORD ACCIDENT AND INDEMNITY COMPANY.

COLUMBUS, OHIO, April 20, 1927.

HON. HERBERT B. BRIGGS, *State Architect and Engineer, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Highways and Public Works for the Department of Public Welfare, and The Rust Engineering Company, of Pittsburgh, Pennsylvania. This contract covers the construction and completion of Brick Stack Contract for NEW BUILDING FOR HOT WATER HEATING SYSTEM (exclusive of Stack Foundations), State School for the Deaf, Columbus, Ohio, and calls for an expenditure of \$4,311.00.

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract.

There has been further submitted a contract bond upon which the Hartford Accident and Indemnity Company appears as surety sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

353.

BOARDS OF EDUCATION—NOT EXEMPT FROM OPERATION OF GASOLINE EXCISE TAX LAW—NOT ENTITLED TO REFUND.

*SYLLABUS:*

*Boards of education and political subdivisions of the state of Ohio are not exempt from the operation of the gasoline excise tax law (Sections 5526, et seq., of the General Code); nor are they entitled to a refunder of the amount of such tax in the event that they purchase motor vehicle fuel from a dealer for use in the propulsion of motor vehicles owned or operated by such boards of education in whole or in part upon the public highways.*

COLUMBUS, OHIO, April 20, 1927.

HON. VERNON M. RIEGEL, *Director of Education, Columbus, Ohio.*

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

“Boards of education in Ohio are not required to pay a license fee in order to secure tags for school busses which they may own or for automobiles used for any other legitimate board of education purposes. Your opinion is desired upon the question of whether or not such boards may be exempted from payment of the gasoline tax for gasoline consumed in cars thus owned and used for legitimate school purposes.”

In Part Second, Title II, Chapter 21, of the General Code relating to registration of motor vehicles it is provided in Section 6295 as follows:

“\* \* \* Publicly owned and operated motor vehicles used exclusively for public purposes shall be registered as provided in this chapter, without charge of any kind; but this provision shall not be construed as exempting the operation of such vehicles from any other provision of this chapter and the penal laws relating thereto. \* \* \*”

This provision of law was considered in a former opinion rendered by this de-