

3582.

APPROVAL, BONDS OF CITY OF CUYAHOGA FALLS, SUMMIT
COUNTY, OHIO—\$31,717.56.

COLUMBUS, OHIO, September 18, 1931.

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

3583.

MOTOR VEHICLE LICENSE TAX—MINIMUM LICENSE TAX SUBJECT
TO LIMITATIONS AS TO TIME WHEN APPLICATIONS FOR
LICENSE MAY BE FILED.

SYLLABUS:

The provision of Section 6292, General Code, as amended by the 89th General Assembly, that the minimum license tax levied upon any vehicle having motor power other than a motorcycle shall be six dollars, is subject, to the exceptions provided in Section 6294-2, General Code, with respect to the time in any year when application for license may be filed.

COLUMBUS, OHIO, September 18, 1931.

HON. CHALMERS R. WILSON, *Commissioner of Motor Vehicles, Columbus, Ohio.*

DEAR SIR:—Your letter of recent date is as follows:

“Section 6292 (Amended S. B. No. 328) provides for passenger cars of not more than twenty-five horsepower an annual license tax of seven dollars. This Section further provides that the minimum tax for any vehicle having motor power other than a motor bicycle or motorcycle shall be six dollars.

Section 6294-2 (Amended S. B. No. 328) provides for a one-fourth reduction in this tax if the vehicle is registered on and after April 1st and prior to July 1st, etc.

If the minimum tax of six dollars applies to other than the annual tax, owners of motor vehicles having twenty-five horsepower or less will not benefit by the quarterly reduction provided by Section 6294-2, since the fee for this class of car is reduced below the minimum of six dollars (or \$5.25) on and after April 1st.

Your opinion is requested as to whether or not the six dollar minimum tax applies to the annual tax or the quarterly tax.”

Section 6292, General Code, as amended by the 89th General Assembly, specifies the rates of annual license taxes levied upon the operation of motor vehicles on the public roads and highways of this state. This section is as follows:

“The rates of such taxes shall be as follows: