

There appears to be no practical reason why one beginning business between the 20th day of June and the 20th day of December should pay all of the assessment in December, and one beginning business after December 20th and prior to June 20th should have the opportunity to pay one-half in June and one-half in December. However, we are not called upon to question the wisdom of the legislature in this respect.

While there are other possible interpretations of section 6212-33, it is believed that the foregoing is the only practical construction that can be given which is clearly sanctioned by the provisions of the section. It is clear, as heretofore pointed out, that the lien attaches on the beginning of business, and that such lien is to be collected as other taxes, one-half in June and one-half in December, excepting in so far as this rule has been expressly modified as to those cases in which business is begun after June 20th and before the ending of the tax paying period in December.

In view of the foregoing discussion, it is the opinion of this department that:

(1) Upon one becoming engaged in the traffic of intoxicating liquors, the lien for the assessment provided for by sections 6071 and 6212-33 G. C., with the penalty thereon, immediately attaches.

(2) Under the provisions of section 6212-33 G. C., such assessment is payable one-half in June and one-half in December, as other taxes are payable, excepting in those cases in which business is begun after June 20th and prior to December 20th, in which case all of said assessment is payable in December.

Respectfully,

JOHN G. PRICE,

Attorney-General.

3005.

APPROVAL, BONDS OF ALLEN COUNTY IN AMOUNT OF \$90,500 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, April 19, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3006.

APPROVAL, BONDS OF MARION COUNTY IN AMOUNT OF \$114,650 FOR ROAD IMPROVEMENTS.

COLUMBUS, OHIO, April 19, 1922.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.