

We are of the opinion that the provisions of Am. Sub. Senate Bill No. 239 are not violative of Article XII, Section 5 of the state Constitution. In other states having similar constitutional provisions, their courts, with substantial unanimity, have held that such a constitutional provision pertains to the levying and distribution of general taxes for state purposes and not to taxes levied and distributed for local purposes. We have heretofore held in the Friedlander case, *supra*, that the original Intangible Tax law, in respect to its distributive features, did not levy and distribute the proceeds of these taxes for state purposes."

It is, of course, conceivable that delinquent intangible property taxes collected in any year which are placed in the undivided classified property tax fund may not be distributed in the same proportion the following year as they would have been had they been collected during the year when they were due, but in view of the Zangerle case, *supra*, no provision of the Constitution is thereby violated. The legislature has expressly provided in Section 5638, *supra*, that these taxes shall only be applied to the objects declared in Section 5639, which is the only section authorizing their distribution.

It is therefore my opinion that:

1. Delinquent intangible taxes when collected, which have been levied by Section 5638, General Code, should be paid into the undivided classified property tax fund in the county treasury and distributed in accordance with the provisions of Section 5639, General Code.
2. There is no authority for distributing such moneys in accordance with the proportionate distribution thereof made during the year when such taxes were due.

Respectfully,

JOHN W. BRICKER,
Attorney General.

4219.

APPROVAL, CERTAIN LEASES FOR OFFICE ROOMS IN COLUMBUS AND ATHENS, OHIO, FOR USE OF THE TAX COMMISSION, SALES TAX DIVISION AND THE TREASURER OF STATE.

COLUMBUS, OHIO, May 3, 1935.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval certain leases, as hereinafter set forth, granting to you, as Superintendent of Public Works, for the use of the Tax Commission, Sales Tax Division and the Treasurer of State, certain office rooms in Columbus and Athens, Ohio, as follows:

Lease from the Western and Southern Life Insurance Company of Cincinnati, Ohio, for the fifth, sixth and seventh floors and storeroom of the Peters Building at 62-68 East Gay Street, Columbus, Ohio. This lease is for a term of two years, beginning on the first day of January, 1935, and ending on the thirty-first day of December, 1936, by the terms of which the State will be required to pay eight hundred and forty-five dollars and sixty-three cents (\$845.63) as rent for January, 1935, and thirteen hundred

and fifty-seven dollars and seventy-six cents (\$1357.76) as rent during each and every month of the rest of such term.

Lease from the Western and Southern Life Insurance Company of Cincinnati, Ohio, for the second floor and basement of the Peters Building at 62-68 East Gay Street, Columbus, Ohio, with the exception of approximately 250 square feet at the north end of such basement. This lease is for a term of one year, beginning on the first day of January, 1935, and ending on the thirty-first day of December, 1935, by the terms of which the State will be required to pay a rental of five hundred and thirteen dollars and sixty-one cents (\$513.61) with a deduction of eighty-one dollars and eighty cents (\$81.80) for the month of January, due to the fact that possession of the second floor was not taken until January 10, 1935.

Lease from the Western and Southern Life Insurance Company of Cincinnati, Ohio, for the portion of space in the rear of the Peters Building at 62-68 East Gay Street, Columbus, Ohio, within the confines of the existing foundation walls of the building formerly occupying said space. This lease is for a term of ten and one-half months, beginning on the fifteenth day of February, 1935, and ending on the thirty-first day of December, 1935, by the terms of which the State will be required to pay the sum of thirty dollars (\$30.00) as rental for the last half of February, 1935, and sixty dollars (\$60.00) per month for each month thereafter of such term.

Lease from the Security Savings Bank Company of Athens, Ohio, for Room No. 9 containing approximately 259 square feet of space in the Security Bank Building, Athens, Ohio. This lease is for a term of twenty and two-thirds months, beginning at the date of occupancy in April, 1935, and ending on the thirty-first day of December, 1936, by the terms of which the State will be required to pay a rental of seventeen dollars and fifty cents (\$17.50) each month of said term.

You have submitted encumbrance estimates which contain the certificate of the Director of Finance to the effect that funds are available for the payment of rentals for at least a month of the term of such leases, which is sufficient. In each instance proper evidence of authority has been furnished indicating the right of the persons executing said leases to execute them.

Finding said leases in proper legal form, I hereby approve them as to form and return them herewith.

Respectfully,

JOHN W. BRICKER,

Attorney General.

4220.

CORPORATION—EFFECT OF MERGER OF TWO CORPORATIONS IN OBTAINING LICENSES AND REGISTRATION OF MOTOR VEHICLES.

SYLLABUS:

Where existing Corporations A and C are merged into existing Corporation B rather than forming a new consolidated corporation, the Corporation B need not procure new licenses for the motor vehicles it itself has already registered, but Corporation B into which the constituent Corporations A and C merged must procure new registration and licenses for the motor vehicles acquired, pursuant to the merger agreement from