

2141.

APPROVAL, BONDS OF LIBERTY TOWNSHIP SCHOOL DISTRICT,  
BUTLER COUNTY—\$100,000.00.

COLUMBUS, OHIO, May 19, 1928.

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

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2142.

APPROVAL, BONDS OF THE VILLAGE OF FAIRVIEW, CUYAHOGA  
COUNTY—\$24,500.00.

COLUMBUS, OHIO, May 21, 1928.

*Industrial Commission of Ohio, Columbus, Ohio.*

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2143.

TAX AND TAXATION—GASOLINE TAX AND MOTOR VEHICLE TAX—  
AUTHORITY OF COMMISSIONERS TO EXPEND COUNTY'S SHARE—  
SECTIONS 5537 AND 6309-2, GENERAL CODE, DISCUSSED.

**SYLLABUS:**

*Those portions of the two cent gasoline tax and the motor vehicle license tax, apportioned to the counties of the state, in accordance with the provisions of Sections 5537 and 6309-2, General Code, may be expended by the county commissioners in the maintenance and repair of bridges on public roads and highways in the county system of highways.*

COLUMBUS, OHIO, May 21, 1928.

*Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.*

GENTLEMEN:—Receipt is acknowledged of your communication of recent date requesting my opinion, which reads as follows:

“Under the law certain portions of the automobile license tax and gasoline tax are apportioned to counties and Section 6309-2 G. C., provides that in the treasuries of the counties such moneys shall constitute a fund which shall be used for the maintenance and repair of public roads and highways and for no