

it would appear the legislature intended that such funds should be divided in some manner. As the law now stands, there is full authority to levy and collect such taxes but there is no provision for the distribution thereof. It would therefore seem advisable to retain such receipts in the undivided liquor tax funds until such time as the legislature by appropriate action provides for their distribution.

The foregoing will apply to those funds which are the proceeds of levies made after the taking effect of the act repealing Section 6093 et seq. General Code. Funds which are the result of levies made before the effective date of said act should be distributed in accordance with the law in force at the time the levy was made. See Opinion No. 3493, issued under date of August 8, 1931, also Opinions of the Attorney General for 1919, page 1628.

Based upon the foregoing, and in specific answer to your inquiry, it is my opinion that:

1. The proceeds of the liquor license tax arising under Section 6071, and related sections of the General Code, from levies made prior to the effective date of the repeal of Sections 6093 et seq. should be distributed in accordance with the law in effect prior to said repeal.
2. Such funds arising since the date of such repeal should be held in the county treasury to the credit of the undivided liquor tax fund until such time as the legislature provides for the distribution thereof.

Respectfully,

GILBERT BETTMAN,

*Attorney General.*

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3852.

APPROVAL, CONTRACTS FOR HIGHWAY IMPROVEMENT IN JEFFERSON AND MUSKINGUM COUNTIES.

COLUMBUS, OHIO, December 12, 1931.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*

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3853.

APPROVAL, CONTRACT FOR ROAD IMPROVEMENT IN FRANKLIN COUNTY, OHIO.

COLUMBUS, OHIO, December 12, 1931.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*