

new shop or new school of cosmetology was in proper sanitary condition. Consequently, in my opinion, by virtue of Section 1082-3, supra, giving the State Board of Cosmetology the power "to adopt rules for carrying out the provisions of this act", the board may require by rule that its consent be obtained for such transfer.

In specific answer to your second question it is my opinion that if a person operating a licensed beauty shop or licensed school of cosmetology moves during the licensing year to a new location, he is not required to obtain a new license, but such person may by rule of the State Board of Cosmetology, be required to obtain the consent of the board to such transfer before operating the beauty shop or school of cosmetology at the new location.

Respectfully,

JOHN W. BRICKER,
Attorney General.

4417.

APPROVAL, BONDS OF TOLEDO CITY SCHOOL DISTRICT,
LUCAS COUNTY, OHIO, \$9,000.00.

COLUMBUS, OHIO, July 13, 1935.

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

4418.

TAX AND TAXATION—PROCEEDS OF MOTOR VEHICLE
FUEL TAX MAY BE CONSIDERED "IN PROCESS OF COL-
LECTION" BY COUNTY AUDITOR WHEN (O. A. G. 1931,
VOL. II, P. 871 OVERRULED).

SYLLABUS:

After the twentieth of each calendar month which is the last day for the filing of dealers' reports required by Sections 5529 and 5529-1, General Code, a county's share of the proceeds of taxes levied upon the use, distribution or sale of motor vehicle fuel for the next preceding month may lawfully be considered by the auditor of such county as being "in process of collection" as that term is used in Section 5625-33, General Code. (Opinions of Attorney General for 1931, Vol. II, page 871, overruled).