

4241.

APPROVAL, BONDS OF EAST CANTON RURAL SCHOOL DISTRICT, STARK COUNTY, OHIO, \$16,000.00 (UNLIMITED).

COLUMBUS, OHIO, May 7, 1935.

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

---

4242.

TAX COMMISSION—NO AUTHORITY FOR BONDING EMPLOYEES OF TAX COMMISSION—SECTION 154-14, G. C., REPEALED JULY 26, 1929.

*SYLLABUS:*

1. *There is no authority in the statutes at the present time for the bonding of employes engaged in the performance of duties for the Tax Commission of Ohio.*

2. *Section 154-14, General Code, enacted in 1921 (109 O. L. 108), has been repealed since July 26, 1929.*

COLUMBUS, OHIO, May 7, 1935.

HON. HOWARD L. BEVIS, *Director of Finance, Columbus, Ohio.*

DEAR SIR:—Acknowledgment is made of the receipt of your recent communication reading as follows:

“I have the attached letter from Carlton S. Dargusch of the Tax Commission which explains itself.

It seems to me this raises a point which should be answered by your office. Will you kindly advise.”

The letter attached to your communication reads:

“Will you please advise if we are authorized to require certain of our employees who handle some money—particularly in the excise tax section—to have surety bonds. If so, may the commission lawfully make an expenditure for this purpose out of its funds allotted for maintenance?”

An examination of the statutes of Ohio does not reveal any authority for the bonding of any employes in the Tax Commission of Ohio, unless section 154-14, General Code, could be said to be in force at this time. Section 154-38, General Code, provides as follows:

“The tax commission of Ohio shall be a part of the department of finance for administrative purposes, in the following respects; All clerical and other agencies for the execution of the powers and duties vested in said tax commission of Ohio shall be deemed to be in the department of finance, and the