

"Laws providing for tax levies, appropriations for the current expenses of the state government and state institutions, and emergency laws necessary for the immediate preservation of the public peace, health or safety, shall go into immediate effect. * * * The laws mentioned in this section shall not be subject to the referendum."

It will be noted that the above mentioned sections fix a definite percentum on an amount to be fixed by the commission to be collected as an "excise tax."

It also provides that the minimum "tax shall not be less than ten dollars in any case."

It is clearly apparent that this is a measure providing for tax levies, and being such it is not subject to the referendum.

This bill was presented to the Governor, April 28, 1927, and was not signed or returned to the senate wherein it originated within ten days after being so presented, exclusive of Sundays and the day said bill was presented, and was filed in the office of the Secretary of State, May 11, 1927.

It is my opinion that this law is not subject to the referendum and therefore became effective from May 10, 1927, i. e., on and after 12:01 o'clock A. M., May 11, 1927.

Respectfully,
EDWARD C. TURNER,
Attorney General.

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APPROVAL, TENTATIVE DRAFT OF CONTRACT BETWEEN STATE OF OHIO AND COUNTY OF CUYAHOGA, PERTAINING TO WHITEHOUSE CROSSING.

COLUMBUS, OHIO, June 13, 1927.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highways and Public Works, Columbus, Ohio.*

DEAR SIR:—I acknowledge receipt of your communicatoin of recent date enclosing tentative draft of contract between the State of Ohio, acting by and through you as Director of Highways and Public Works and the County of Cuyahoga, Ohio, pertaining to the elimination of what is commonly known as the Whitehouse Crossing situated in I. C. H. No. 12 in the Village of Garfield Heights, Ohio.

I have examined said tentative draft and have rewritten the same to embody certain changes I have made in said contract as submitted.

I am of the opinion that the agreement is now in proper legal form and when the same shall have been properly executed I shall approve the same. I am herewith enclosing the contract as redrafted in order that the same may be executed.

You also request that I formally approve the contract between the State of Ohio, acting by and through you as Director of Highways and Public Works, the Pennsylvania Railroad Company and The Wheeling and Lake Erie Railway Company.

I have carefully examined the latter contract and find that the same fully covers the intention of the parties relative to the elimination of grade crossings located at what is commonly known as The Whitehouse Crossing in the Village of Garfield Heights, Cuyahoga County, Ohio, and that the same is in proper legal form. I am therefore formally approving this contract.

Respectfully,
EDWARD C. TURNER,
Attorney General.