

controlled by the state unless paragraph (c) of 7896-22 has been complied with prior to September 1, 1920, and their later individual entrance into membership in the state retirement system is provided for in section 7896-24 G. C.

It must therefore appear that section 7896-24 governs in the question at hand rather than section 7896-22, and it is the opinion of the attorney-general that:

1. Under the provisions of section 7896-24 G. C., the state retirement board of the state teachers' retirement system may, in its discretion, make optional with teachers who are not required to have a teacher's certificate, their individual entrance into membership in the state teachers' retirement system.

2. Where a college or institution supported in whole or in part by the state, or any subdivision thereof, enters the state teachers' retirement system, prior to September 1, 1920, the teachers in such college or institution may file with their employer, prior to September 1, 1920, a statement in writing requesting exemption from membership in the state teachers' retirement system, as provided in section 7896-22, paragraph (a).

Respectfully,

JOHN G. PRICE,
Attorney-General.

1304.

INHERITANCE TAX LAW—BEQUEST TO CHURCH FOR GENERAL PURPOSES IS TAXABLE.

A bequest to a church for general purposes is taxable under the present inheritance tax law.

COLUMBUS, OHIO, June 3, 1920.

HON. ALLEN J. SENEY, *Prosecuting Attorney, Toledo, Ohio.*

DEAR SIR:—Receipt of your letter of recent date is acknowledged in which you request the opinion of this department as to whether or not a bequest to a church for general purposes is taxable under the present inheritance tax law.

In your letter you refer to opinions of former attorneys-general in which the old collateral inheritance tax law was held applicable to bequests of this kind,—that is, it was held that such bequest was not exempt.

As you point out in your communication, the question is not even as doubtful under the present law as it was under the former law on account of the omission of the words "or other exclusively public purposes" from the present inheritance tax law. The decisions which you cite,—Gerke vs. Purcell, 25 O. S. 229, and Water-son vs. Halliday, 77 O. S. 150, are to the point that a church is not a "charitable institution."

It seems clear, therefore, and it is the opinion of this department that a bequest of the kind mentioned by you is taxable under the present inheritance tax law of this state.

Respectfully,

JOHN G. PRICE,
Attorney-General.