

be paid on vouchers and warrants drawn by the auditor of state in equal proportions to the county treasurer of each county within the state and shall be used *for the sole purpose of maintaining and repairing the county system of public roads and highways within said counties.*"

This section is a part of the "Gasoline Tax Law" and was enacted April 17, 1925 (111 v. 294).

In the construction and interpretation of statutes it is a cardinal rule that the legislature is presumed to know existing statutes, and the state of the law relating to subjects with which they deal. It must be presumed, therefore, that in the enactment of Section 5537, the legislature knew of the existence of the "system of county highways" created under the provisions of Sections 6965 to 6972, supra, and had such system in mind when it used the term "county system of public roads and highways" in Section 5537. There is of course a slight variation in the words used in the two sections, but the terms employed in the two sections in question are substantially identical.

Moreover, when it is remembered that the county system provided for in Sections 6965 to 6972, supra, is a secondary system, composed of the roads of the greatest relative importance and value in traffic in the county, connecting with the inter-county highway and main market road all the villages, hamlets and centers of population within the county, the intent of the legislature to limit the use of the county's apportionment of the gasoline tax funds to the maintaining and repairing of roads in the county system of roads becomes apparent.

In answer to your second question, for the reasons stated, I am of the opinion that the term "the county system of public roads and highways" as used in Section 5537, General Code, refers to the system of county highways created under the provisions of Section 6966, General Code, and related sections, and that county commissioners may use that part of the gasoline tax funds apportioned to the county for the sole and only purpose of maintaining and repairing roads in the county system of roads provided for in Section 6966, supra, and related sections.

Respectfully,

EDWARD C. TURNER,  
*Attorney General.*

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APPROVAL, BONDS OF VILLAGE OF DEER PARK, HAMILTON COUNTY, OHIO—\$10,222.09.

COLUMBUS, OHIO, March 12, 1927.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.*