

allowance, or one below the statutory limit, was made, but merely prevents an officer from being allowed more than \$100.00 for services during any one year."

There is no statutory provision, other than section 3019, General Code, whereby a justice can collect lost fees in criminal cases instituted by a sheriff or county prosecutor.

Respectfully,
C. C. CRABBE,
Attorney General.

2431.

APPROVAL, BONDS OF LOGAN COUNTY, \$15,000.00

COLUMBUS, OHIO, May 2, 1925.

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

2432.

APPROVAL, FINAL RESOLUTIONS, ROAD IMPROVEMENTS IN RICHLAND, COLUMBIANA AND WASHINGTON COUNTIES.

COLUMBUS, OHIO, May 2, 1925.

Department of Highways and Public Works, Division of Highways, Columbus, Ohio.

2433.

GASOLINE TAX LAW CONSTRUED—STATE AND POLITICAL SUBDIVISIONS NOT EXEMPTED FROM PROVISIONS OF ACT.

SYLLABUS:

1. *In the event the state or its political subdivisions produces, refines, prepares, distills, manufactures or compounds motor vehicle fuel as defined in House Bill No. 44, or imports the same into the state for its own use, the state and such political subdivision is not required to pay the tax of two cents per gallon levied and imposed by section 2 of said act.*

2. *There is no provision in said act for reimbursement of the state or its political subdivisions for the amount of the tax assessed and paid by the dealer in the event the state or its political subdivisions purchase motor vehicle fuel from a dealer, unless such fuels are used for other purposes than the propulsion of motor*