

nothing in the Federal Constitution which requires a state to apply such fees for the benefit of those who pay them."

In the case of the *Southern Gum Company v. Laylin*, 66 O. S. 578, it was held that while there is no express limitation upon the power of the General Assembly to tax privileges, such power is impliedly limited by sections 2 and 19 of the Bill of Rights providing that private property shall ever be held inviolate, but subservient to the public welfare, and that government is instituted for the equal protection and benefit of the people; and that by reason of these limitations a tax on privileges can not exceed the reasonable value of the privilege conferred. With respect to the application of this rule to the question of the constitutionality of the proposed statutory provisions here in question, it is sufficient to observe that it can not be said as a matter of law that the motor vehicle license taxes provided for by the act here in question do not have a reasonable relation to the value of the privilege of operating motor vehicles on the public roads and highways of this state, even though under the provisions of said act a part of the proceeds of such motor vehicle license taxes are to be used for a limited time for purposes other than the construction, maintenance and repair of such public roads and highways.

In conclusion it is to be observed that in the consideration of a constitutional question such as that here presented, it is to be recognized that the will of the legislature is supreme and can not be set aside except where it contravenes restrictions upon legislative authority that can be pointed out in the constitution of the state; and that where a statute does not directly or by clear implication violate some express provision of the constitution, such statute can not be held unconstitutional merely because it may be thought to be contrary to some latent spirit of justice or policy pervading or underlying the constitution. *State ex rel. v. Sherman*, 104 O. S. 317, 322; *Hockett v. Licensing Board*, 91 O. S. 176, 195; *State ex rel. v. Smith*, 44 O. S. 348, 374.

Upon the considerations above noted, I am constrained to the view that the provisions of section four of the proposed act, referred to in your communication, are constitutional and valid.

Respectfully,

GILBERT BETTMAN,
Attorney General.

3315.

APPROVAL, BONDS OF CLEVELAND HEIGHTS VILLAGE SCHOOL
DISTRICT, CUYAHOGA COUNTY, OHIO—\$6,000.

COLUMBUS, OHIO, June 11, 1931.

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