

otherwise it would have been unnecessary to insert this provision as the language of the first sentence of the act is sufficient to authorize liability insurance. This provision does not limit the insurance to cover injuries or death resulting from the negligence of the board but provides that it 'shall include compensation for injury or death to any pupil caused by any accident arising out of or in connection with the operation of such school wagon,' etc. In my opinion, the language used shows the intention to provide that there shall be included in every policy issued under the authority of this statute provision for compensation for such injury or death, regardless of whether the accident was caused by the negligence of the board and regardless of the freedom from negligence on the part of the pupil injured or killed."

I am therefore of the opinion in specific answer to your question that, the policy submitted, does not provide for such insurance as is contemplated by Section 7731-5, General Code.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

3674.

FORM OF BOND OF AGENT FOR THE SALE OF PRE-PAID SALES
 TAX RECEIPTS DRAFTED AND SUBMITTED.

COLUMBUS, OHIO, December 20, 1934.

HON. HARRY S. DAY, *Treasurer of State, Columbus, Ohio*

DEAR SIR:—This acknowledges receipt of a recent communication over the signature of your assistant, Ray Martin, which communication reads as follows:

"Section 7 of Amended House Bill 134 (Sales Tax) provides for the appointment by the Treasurer of State of agents for the purpose of selling Prepaid Tax Receipts and such agents are required to furnish bond or other security.

We would appreciate receiving from you a form of bond which we shall require such agent to furnish before receiving appointment under this act."

Section 7 of Amended House Bill No. 134, passed at the second special session of the 90th General Assembly, reads in so far as pertinent here:

"All prepaid tax receipts procured by the commission (tax commission) shall be immediately delivered to the treasurer of state, who shall execute duplicate receipts therefor, showing the number of and aggregate face value of each denomination received by him, and deliver such receipt to the commission and a duplicate thereof to the auditor of state. The treasurer of state shall be accountable for all prepaid tax receipts

received and unsold by him. He may appoint agents for the sale of prepaid tax receipts at such places in the state as he may deem expedient, fix their compensation, payable from any appropriation to him for the purpose of administering the provisions of this act, and require of each such bond or other security as he may deem necessary. He shall deliver to each county treasurer such number and denomination of prepaid tax receipts as in his judgment may be required for sale in each county pursuant to this act, and may prescribe such regulations and forms of receipts and reports as he may deem necessary and advisable for the transaction of the business of selling such prepaid tax receipts."

In accordance with your request, I suggest the use of the following as being in accordance with the provisions of the statute:

STATE OF OHIO
BOND OF AGENT FOR THE SALE OF
PREPAID SALES TAX RECEIPTS

KNOW ALL MEN BY THESE PRESENTS, That we,
....., as principal, and
....., as surety, are held and firmly bound
unto the State of Ohio, in the sum of.....
.....Dollars (\$.....) for which payment well
and truly to be made we do bind ourselves firmly by these presents.

The conditions of this obligation are such that, whereas, the above
.....was, on the
.....day of....., 193....., in accordance with
the provisions of Section 7 of Amended House Bill No. 134, (section
5546-7, General Code) as enacted by the 90th General Assembly, at its
second special session and pursuant to regulations of the Treasurer of
State, duly appointed as an agent by the Treasurer of State, for the sale
of prepaid sales tax receipts;

Now, if the said.....shall well
and truly pay over to the Treasurer of State all moneys and credit memo-
randums received by him from the sale of all prepaid sales tax receipts
delivered to him by the Treasurer of State, at such times as the Treasurer
of State shall prescribe by regulations, and return to the Treasurer of
State upon demand at any time all unsold prepaid sales tax receipts previ-
ously delivered to him by the Treasurer of State, and make such reports
and settlements as the Treasurer of State may require, and fully comply
with the law in such case made and provided, then this obligation shall
be void; otherwise, to remain in full force and effect.

.....
Signature of Principal

.....
Signature of Surety

Dated at....., this..... day of
....., 193.....

The surety (sureties) on the foregoing bond is (are) hereby ap-
proved, this.....day of....., 193.....

.....
Treasurer of State."

I further suggest that each bond, upon final acceptance, contain a filing stamp indicating the date it is formally filed and therefore operative.

Respectfully,

JOHN W. BRICKER,
Attorney General.

3675.

APPROVAL—PAPERS AND PROCEEDINGS RELATING TO THE CONVERSION OF THE DOLLAR SAVING AND LOAN COMPANY OF HAMILTON, OHIO, INTO THE DOLLAR FEDERAL SAVINGS AND LOAN ASSOCIATION OF HAMILTON, OHIO.

COLUMBUS, OHIO, December 20, 1934.

HON. HARRY L. EVERTS, *Superintendent of Building and Loan Associations of Ohio, Columbus, Ohio.*

DEAR SIR:—I have examined the various papers submitted by you in connection with the conversion of The Dollar Saving and Loan Company of Hamilton, Ohio, into the Dollar Federal Savings and Loan Association of Hamilton, Ohio, and find the papers submitted and the proceedings of said The Dollar Savings and Loan Company, as disclosed thereby, to be regular and in conformity with the provisions of Section 9660-2 of the General Code of Ohio.

All papers, including two copies of the charter issued to said Dollar Federal Savings and Loan Association of Hamilton, Ohio, are returned herewith to be filed by you as a part of the permanent records of your department, except one copy of the charter which the law provides shall be filed by you with the Secretary of State. The law further provides that such filing with the Secretary of State shall be within ten days after the requirements of said section 9660-2 have been complied with by the saving and loan company, and that your approval shall be endorsed on the copy so filed.

Respectfully,

JOHN W. BRICKER,
Attorney General.

3676.

BURIAL—OF INDIGENT INMATE OF STATE HOSPITAL WHERE BODY UNCLAIMED—EXPENSES PAID BY COUNTY OF PAUPER'S RESIDENCE.

SYLLABUS:

Where an indigent inmate of the Toledo State Hospital dies in such institution, and his body is not delivered in accordance with the provisions of Section 9984, G. C., or is not claimed by any person for private interment at his expense, the board in control of such institution should pay all expenses of the burial and send an itemized statement of the expenses thereof to the county commissioners of the