

compliance with that section by such corporation, will not bring the corporation within the proviso of Section 148d, Revised Statutes, so as to exempt it from process of attachment upon the ground that it is a foreign corporation or non-resident of this state."

I accordingly feel that these corporations would not in any way prejudice any of their rights and privileges by withdrawing their qualifications under the requirements of Sections 178 et seq., of the Code and Sections 183 et seq., of the Code, so long as their business remains and continues of a purely interstate character.

The attorneys also point out that Section 5495 of the General Code, providing for the annual license tax, makes no exemption to foreign corporations engaged in interstate commerce correlative to that made by Section 188 of the Code. They then inquire whether, if the original entrance fee was not required, subsequent yearly franchise taxes would yet have to be paid. The question here presented has already received consideration by me and my views thereon are expressed in Opinion No. 1811, dated March 5, 1928, the syllabus of which is as follows:

"A foreign corporation whose sole business is that of construction and maintenance of a bridge over the Ohio River between Ohio and West Virginia and whose total receipts come from tolls which are collected on the West Virginia side, but which company owns property on the Ohio side, is required by Section 5495-2 of the General Code to file a foreign corporation franchise tax report with the Tax Commission of Ohio and to pay the franchise fee in an amount subsequently determined by proper action of the Tax Commission."

The conclusion therein reached would not be altered in any respect by reason of the fact that the corporation in question is not required to qualify in this state either under Sections 178 et seq., of the Code, or Sections 183, et seq., of the Code. The qualification or entrance fee is an entirely different matter from the tax laws.

I am, therefore, of the opinion that the fact that a bridge company engaged solely in interstate commerce is not required to qualify and pay fees under the provisions of Sections 178, et seq., and 183, et seq., of the General Code, does not exempt such corporations from the obligation to pay annual franchise fees in accordance with the provisions of Section 5495 of the General Code.

I am enclosing herewith a copy of Opinion No. 1811, heretofore referred to, for your consideration.

Respectfully,
EDWARD C. TURNER,
Attorney General.

2040.

APPROVAL, BONDS OF THE VILLAGE OF BROOKSIDE, BELMONT COUNTY,
OHIO—\$7,005.10.

COLUMBUS, OHIO, April 30, 1928.

Industrial Commission of Ohio, Columbus, Ohio.