

stance of the coroner, such physician is entitled to such fees as the county commissioners may allow him under the provisions of section 2495 G. C.

Respectfully,

JOHN G. PRICE,

Attorney-General.

2649.

AUTOMOBILES—MANUFACTURER OR DEALER REQUIRED TO PAY TAX OF \$20.00 FOR EACH PLACE OF BUSINESS IN OHIO—SEE SECTION 6292 G. C.

Under General Code section 6292 a manufacturer or dealer is required to pay a tax of twenty dollars for each place of business located within the state of Ohio.

COLUMBUS, OHIO, December 2, 1921.

HON. HARVEY C. SMITH, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—The registrar of automobiles has requested an opinion of this department on the following matter:

“Please supply the automobile department with an opinion covering the issuing of dealers’ licenses to a manufacturing concern having five distributing points in addition to their home office or factory.

Section 6292 of the Ohio Code, says:

‘Each manufacturer or dealer shall pay or cause to be paid a tax of twenty dollars for each place of business in this state.’

The International Harvester Co., Akron, Ohio, have branch offices in Columbus, Cleveland, Toledo, Springfield and Cincinnati, and in the past have secured but one dealer’s license with 25 certified copies which have been apportioned to the various distributing places. They have made inquiry relative to their registration for 1922. In order that this department may be perfectly clear I am requesting that you specifically decide the International Harvester Company’s privileges as a manufacturer.”

The portion of section 6292 G. C. to be considered is sufficiently quoted in your communication. The section is clear, and unambiguous. In *Brewing Co. vs. Schultz*, 96 O. S. 27, the court said:

“* * * but when the language employed is clear, unambiguous, and free from doubt, it is the duty of the court to determine the meaning of that which the legislature did enact, and not what it may have intended to enact.”

Also *Columbus vs. Board of Elections*, 13 O. D. N. P. 452, the court said:

“When the language of a statute is not only plain but admits of but one meaning, the task of interpretation cannot be said to arise.”

Each branch office is a place of business and the statute requires a tax of twenty dollars for each such place of business. You are therefore advised,

in answer to your particular question, that The International Harvester Co. is required to pay a tax of twenty dollars for each of the different places of business or branch offices.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2650.

INHERITANCE TAX LAW—WHERE D. DIED ON MARCH 23, 1921—OCTOBER 23, 1921, FELL ON SUNDAY—SUCCESSORS OF ESTATE TENDERED PAYMENT OF TAXES ON MONDAY, OCTOBER 24TH—HELD NOT ENTITLED TO ALLOWANCE OF FIVE PER CENT DISCOUNT.

D. died on the twenty-third day of March, 1921; October 23, 1921, fell on Sunday; the successors of the estate of D. tendered payment of the taxes assessed on their respective successions on Monday, October 24th, claiming an allowance of five per cent discount;

HELD:

Such claim is not well founded, as payment was not tendered five full months prior to the expiration of the year. The fact that the last day on which payment entitling them to a discount of five per cent could have been made fell on Sunday is immaterial.

COLUMBUS, OHIO, December 2, 1921.

Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—The commission has requested the opinion of this department upon the following question:

“John Doe died on the 23rd day of March, 1921, leaving a large estate subject to inheritance tax which was duly assessed. October 23, 1921, fell on Sunday and the successors of said estate sought to pay the taxes so assessed on Monday, October 24th, and claimed an allowance of five per cent discount as provided by law for payment in advance of the expiration of the year. Their claim was based on the ground that the last day for such deduction being Sunday they had the right to get advantage of the discount if payment was made on the day immediately following.”

In the opinion of this department, this claim is not well founded. Section 10216 of the General Code, providing that in the computation of time Sunday, if the last day, shall be excluded, applies only to the code of civil procedure of which it is a part. There is no similar statute of general or universal application. The inheritance tax law is silent on the subject; yet it is a part of a system of law that is entirely statutory, and on which the common law has no influence whatever save to throw light upon doubtful or ambiguous phrases. So far as that is concerned, however, the common law of England with respect to the observance of the Sabbath is no part of the law of this state. (*Bloom vs. Richards*, 2 O. S. 387). It is impossible to impute to the legislature any such intention as that contended for in the absence of an express provision in the inheritance tax law itself. The section under which the claim is made is one which extends to taxpayers certain special