fore, the reasoning in *Executors of Eury* vs. *The State* does not apply, and inasmuch as the succession in the case now imagined would not take place until the happening of the contingency, it is believed that the schedule of the act of 1919, and particularly that part of it which has been quoted, sufficiently manifests an intent on the part of the legislature that such successions shall be taxable under the new law.

The answer above given to the principal question submitted by the commission makes necessary the following answers to the remaining two questions:

Settlement for the tax can not be made until the death of the widow, at which time it is to be worked out under the old collateral inheritance tax law.

When the tax is settled the valuation is to be made as of the death of the testator, as there is nothing in the old law like there is in the act of 1919 providing for a valuation as of the date when the estates come into possession and enjoyment under certain circumstances and for certain purposes.

Respectfully,
JOHN G. PRICE,
Attorney-General.

1122.

COLLATERAL INHERITANCE TAX—BEQUEST TO PUBLIC HOSPITAL NOT SUBJECT TO SAID TAX.

On facts stated in the opinion, a bequest to a public hospital is not subject to the collateral inheritance tax.

COLUMBUS, OHIO, April 1, 1920.

HON. CLAUDE J. MINOR, *Prosecuting Attorney, Sandusky, Ohio.*

DEAR SIR:—I have your letter of recent date requesting the opinion of this department as to whether or not a certain bequest to the Good Samaritan Hospital, of Sandusky, Ohio, is subject to the collateral inheritance tax, the testatrix having died some time prior to the year 1919.

From your statement of facts it appears that the hospital has been in existence for some years, at all times as an organized institution and more recently under corporate forms; that it is organized not for profit, admits charity patients and draws no distinctions of creed, or otherwise; that it receives an annual subsidy from the city of Sandusky and derives income from patients who are able to pay the standard charges, but that its entire income is insufficient to provide for its operating expenses, revenue for which is obtained from charitable donations.

You refer to a previous opinion of this department, which seems to be wholly in point, and which holds that such an institution as this hospital appears to be is "an institution for purpose only of public charity" within the meaning of the collateral inheritance tax law, section 5332 G. C., now repealed. No reason is apparent for departing from this rule, it being entirely consistent with the decision in *Humphreys* vs. *State,* 70 O. S. 67, cited by you.

Accordingly, you are advised that under the facts as you state them the bequest is not taxable.

Respectfully,
JOHN G. PRICE,
Attorney-General.