

4019.

APPROVAL, BONDS FOR THE FAITHFUL PERFORMANCE OF THEIR DUTIES—FRED W. STOPHER AS RESIDENT DIVISION DEPUTY DIRECTOR OF HIGHWAYS; HOWARD P. MASON, DISTRICT DEPUTY DIRECTOR; AND B. H. FRASCH, DIVISION DEPUTY DIRECTOR.

COLUMBUS, OHIO, March 5, 1935.

HON. JOHN JASTER, JR., *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted a bond in the penal sum of five thousand dollars (\$5,000.00), with surety as indicated, to cover the faithful performance of the duties of the official as hereinafter listed:

Fred W. Stopher, Resident Division Deputy Director in Division No. 2, Fidelity and Deposit Company of Maryland.

Such bond is evidently executed pursuant to the provisions of Sections 1182 and 1182-3, General Code, which read in so far as pertinent, as follows:

“Sec. 1182. \* \* Each division deputy director shall give bond in the sum of five thousand dollars, conditioned for the faithful performance of his duties with sureties to the approval of the state highway director. \* \*”

“Sec. 1182-3. All bonds hereinbefore provided for shall be \* \* approved as to the sufficiency of the sureties by the director (of highways) and as to legality and form by the attorney general \* \*”

Finding said bond to have been properly executed, in accordance with the above mentioned statutory provisions, I hereby approve it as to legality and form, and return same herewith.

I am also approving as to legality and form, and returning herewith, the bonds of B. H. Frasch and Howard P. Mason, which have been corrected in accordance with the suggestion made in Opinion No. 3992 rendered March 4, 1935.

Respectfully,  
JOHN W. BRICKER,  
*Attorney General.*

4020.

APPROVAL, PETITION TO AMEND ARTICLE XII OF THE CONSTITUTION OF OHIO.

COLUMBUS, OHIO, March 6, 1935.

*The Roosevelt League for the Advancement of Social Justice, 1022 Leader Building, Cleveland, Ohio.*

GENTLEMEN:—You have submitted for my examination a written petition signed by one hundred qualified electors of this state, containing a constitutional amendment to be proposed and a summary of the same, under the provisions of Section 4785-175, General Code.

It is proposed to amend Article XII of the Constitution of Ohio by adopting a new section to be known as section 3 and to read as follows:

"No excise tax shall be levied or collected upon the sale, manufacture or consumption of food, clothing or clothing material, or upon building materials for use in the construction of residential buildings, or upon the sale or consumption of coal used for domestic heating purposes."

The summary of this amendment reads as follows:

"A Constitutional Amendment prohibiting the levying or collecting of an excise tax upon the sale, manufacture or consumption of food, clothing or clothing material, or upon building materials for use in the construction of residential buildings, or upon the sale or consumption of coal used for domestic heating purposes."

I am of the opinion that the foregoing is a fair and truthful statement of the proposed constitutional amendment and accordingly submit for uses provided by law, the following certification:

"Pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, I hereby certify that the foregoing summary is a fair and truthful statement of the proposed amendment to the Constitution of Ohio by the addition to Article XII of Section 3. JOHN W. BRICKER, Attorney General."

Respectfully,  
JOHN W. BRICKER,  
*Attorney General.*

4021.

**INCOME TAX—FEDERAL GOVERNMENT MAY NOT TAX COMPENSATION OF SPECIAL DEPUTY SUPERINTENDENTS OF BANKS, ASSISTANTS, CLERKS, AUDITORS AND EXAMINERS.**

**SYLLABUS:**

*Compensation paid to special deputy superintendents of banks, assistants, agents, clerks, auditors and examiners appointed under Section 710-94, General Code, is exempt from taxation by the Federal Government under the Constitution of the United States.*

COLUMBUS, OHIO, March 6, 1935.

HON. S. H. SQUIRE, *Superintendent of Banks, Columbus, Ohio.*

DEAR SIR:—I have your recent letter which reads as follows:

"The Collector of Internal Revenue for the Eighteenth District of Ohio has requested the furnishing of payrolls in connection with the liquidation of certain banks, the business and property of which are in my possession as provided by law.