

ates to prevent the transfer of revenues from the waterworks fund to the general fund.”

As above stated, it appears that a law expressly providing what shall be done with interest earned upon money borrowed in anticipation of the collection of funds to be raised by taxation, is a limitation upon that power of taxation and is, therefore, applicable to all taxing subdivisions. Accordingly, any ordinance of a charter city seeking to nullify such provisions would be void and inoperative.

In view of the foregoing, I am of the opinion that :

1. The provision of Section 5625-10, General Code, that interest earned on money in a special bond fund shall be paid into the sinking fund or the bond retirement fund of the subdivision, is a limitation upon the power to tax and is, accordingly, applicable to charter municipalities as well as to other taxing subdivisions of the state.

2. A charter city may not legally appropriate depository interest earned on bond funds for the purpose of supplementing such bond funds and authorize the expenditure of such depository interest for the purposes of such bond funds.

Respectfully,

GILBERT BETTMAN,
Attorney General.

418.

APPROVAL, ARTICLES OF INCORPORATION OF THE IMPERIAL CASUALTY COMPANY OF COLUMBUS.

COLUMBUS, OHIO, May 20, 1929.

HON. CLARENCE J. BROWN, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I am returning to you herewith the articles of incorporation of The Imperial Casualty Company of Columbus, with my approval endorsed thereon.

Respectfully,

GILBERT BETTMAN,
Attorney General.

419.

WORKHOUSE PRISONERS—VIOLATORS OF CRABBE ACT—MANAGING OFFICER'S POWER TO RELEASE AND PAROLE—SECTION 6212-17, GENERAL CODE, CONSTRUED.

SYLLABUS:

The words "remit" and "suspend" as used in Section 6212-17, General Code, refer only to courts, and therefore Section 6212-17, does not affect the authority under Sections 4133, et seq., given to an officer authorized by statute to manage a workhouse, to release or parole prisoners confined therein for failure to pay fines and costs imposed for a violation of the Crabbe Act.