

carrying license plates under such registration. However, there are no facts stated in your communication which make applicable the provisions of paragraph 12 of Section 6290, General Code, above noted; and, as the questions here presented are stated in your communication, I am of the opinion that the same should be answered in the negative.

In this connection it would seem that although it would be competent for this state to require motor busses owned by non-residents and used on the public roads and highways of this state in the manner indicated by your several questions to comply with the laws of this state with respect to the registration and regulation of motor vehicles, notwithstanding the owners of such motor busses have complied with the laws of the state of their residence with respect to the registration and regulation of the same, this state has not yet seen fit to make this requirement.

Respectfully,

GILBERT BETTMAN,
Attorney General.

122.

APPROVAL, BONDS OF MONROE COUNTY—\$20,000.00.

COLUMBUS, OHIO, February 26, 1929.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

123.

APPROVAL, LEASE TO OFFICE ROOMS IN THE SOUTH STONEMAN BUILDING IN THE CITY OF COLUMBUS.

COLUMBUS, OHIO, February 26, 1929.

HON. H. H. GRISWOLD, *Director of Public Welfare, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your communication of recent date submitting for my examination and approval a lease in triplicate executed by The Sharp Realty Company, as lessor, leasing to the State of Ohio, through the Director of Public Works, certain floor space on the fourth floor of the South Stoneman Building in the City of Columbus, Ohio.

An examination of said lease shows that it is in proper form and as to form the same is hereby approved.

I note that said lease although signed by you in your official capacity as Director of the Department of Public Welfare, and also by the Sharp Realty Company by its Manager, has not been signed by the Director of the Department of Public Works. Inasmuch as under the provisions of Section 164-40, General Code, it is made the duty of the Superintendent of Public Works, as Director thereof "to lease office space in buildings for the use of the state government, or any department, office or institution thereof", said lease should, of course, be signed by said Director.

Encumbrance Estimate No. 5146, submitted with said lease, shows that there is sufficient balance in the proper appropriation account to pay the rental for the six months term of this lease.

Subject to the signing of this lease by the Director of Public Works, as directed above, said lease is hereby approved as is evidenced by my approval endorsed thereon.

Respectfully,

GILBERT BETTMAN,
Attorney General.

124.

EXEMPTION FROM TAXATION—FUNDS FROM WORLD WAR VETERAN'S
ACT UNDER GUARDIAN'S CONTROL EXEMPT.

SYLLABUS:

The funds received and held by guardians under the provisions of the World War Veterans' Act of 1924, are exempt from taxation as long as said funds, in whatever form invested, are under the control of said guardians.

COLUMBUS, OHIO, February 26, 1929.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—This will acknowledge receipt of your recent communication which reads as follows:

“Under date of December 10, 1928, your office rendered an opinion relative to the taxation of the estates of incompetent soldiers when the funds comprising the estate are received as gratuities from the Federal Government. We refer specifically to Opinion No. 3007.

The Tax Commission is in receipt of a letter, under date of January 25th, from the U. S. Veterans' Bureau, Cleveland, Ohio. The letter referred to raises the question of taxability of property held by guardians of incompetent soldiers. We request your further opinion as to whether or not the classes of property enumerated in the Veterans' Bureau letter are exempt from taxation.”

The letter which you inclosed is addressed to your Commission by Mr. A. M. Barlow, Regional Attorney for the U. S. Veterans' Bureau at Cleveland, Ohio, and reads as follows:

“Reference is made to your letter of January 7, 1929, concerning the opinion of the Attorney General of the State of Ohio in regard to the taxability of funds in the hands of guardians of Bureau beneficiaries.

The United States Veterans' Bureau is called on to advise guardians, attorneys and trust officers of banks regarding the taxability of their estates and so we wish to be in a position to advise them fully and accurately. The instruction of the United States Veterans' Bureau in this regard, to the various Regional Attorneys, is to advise guardians in accordance with the laws of the various states in which the guardians are located and in accordance with Section 22 of the World War Veterans' Act, which holds that compensation and insurance payments shall be exempt from taxation, and the prin-