

tion with the motor vehicle license tax which is distributed to municipalities under the provisions of Section 6309-2, whereas you inquire both as to this tax and the gasoline tax. However, without further consideration it may be stated that the rule hereinbefore announced as applicable to the motor vehicle license tax would be equally applicable to the gasoline tax, for the reason that very similar uses of said funds by municipalities are authorized and any differences existing in reference thereto would not affect the question which you present.

Respectfully,
GILBERT BETTMAN,
Attorney General.

866.

DISAPPROVAL, BONDS OF FULTON COUNTY—\$50,900.00.

Re: Bonds of Fulton County, Ohio—\$50,900.00.

COLUMBUS, OHIO, September 13, 1929.

Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—The transcript relative to the above issue of bonds discloses that the above bonds are issued in anticipation of a county road improvement, proceedings having been started in May, 1928. These bonds, after having been offered to and rejected by the sinking fund trustees, were advertised pursuant to the provisions of Section 2293-28, General Code. This advertisement, as affixed to the affidavit in proof of publication thereof, states that the bonds bear interest at the rate of 6% per annum, but does not state that anyone desiring to do so may present a bid or bids for such bonds based upon a different rate of interest as is permitted under Section 2293-28, General Code. It appears that notwithstanding this fact a bid was received upon a different rate of interest and the bonds awarded to bear interest at the rate of 5½% per annum. This office has consistently held that unless the advertisement published pursuant to the provisions of Section 2293-28, General Code, prior to amendment by the 88th General Assembly, states that bids may be presented based upon bonds bearing a different rate of interest as therein provided, the acceptance of a bid at a different rate of interest is void. See Opinion No. 341 under date of April 23, 1929, directed to your commission and also Opinion No. 93 under date of February 14, 1929, also directed to your commission.

In view of the foregoing, I advise you not to purchase these bonds.

Respectfully,
GILBERT BETTMAN,
Attorney General.

867.

APPROVAL, CONTRACT FOR CHANNEL IN BED OF MIAMI RIVER IN CITY OF DAYTON, MONTGOMERY COUNTY, OHIO.

COLUMBUS, OHIO, September 13, 1929.

HON. RICHARD T. WISDA, Superintendent of Public Works, Columbus, Ohio.

DEAR SIR:—This is to acknowledge receipt of a recent communication from you which reads as follows: