

ment of qualification fees computed from the report required by Section 8625-7, supra, to be filed with the Tax Commission.

The reference in Section 8625-7, supra, to "annual franchise or excise tax report" filed with the Tax Commission is to the report required to be filed by Section 5495-2, General Code. This last mentioned section requires all corporations for profit, including foreign corporations doing business in this state or owning or using a part or all of their capital or property in this state or such as have been authorized by the Secretary of State to transact business in this state, to make a report to the Tax Commission between the first day of January and the thirty-first day of March of each year upon which is computed the annual franchise tax. There is no fee provided for the filing of this annual franchise tax report with the Tax Commission.

Section 176, General Code, to which you refer; provides in part as follows:

"Except as otherwise provided by law, the secretary of state shall charge and collect, for the benefit of the state, the following fees, to-wit:

\* \* \* \* \*

7. Unless otherwise provided by law, for filing any certificate or paper not required to be recorded: the sum of five dollars.

\* \* \* \* \*

The provisions of the foregoing section for the payment of filing fees relate to articles of incorporation or certificates or papers which are required or permitted to be filed or recorded with the Secretary of State by the corporation or person filing such papers or documents. The annual report provided in Section 8625-7, supra, is not permitted or required to be filed with the Secretary of State by the corporation filing the same. The section requires corporations to file this report with the Tax Commission, which commission, in turn, shall transmit the report to the Secretary of State. There is no provision for the payment of a fee to the Tax Commission for filing this annual report with that commission, and Section 176 obviously places no burden upon the Tax Commission to pay fees to the Secretary of State.

It is, accordingly, my opinion that there is no fee required for the filing of the report provided by Section 8625-7, General Code.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

4519.

JURY SERVICE—NAMES AND ADDRESSES OF PERSONS ELIGIBLE  
MAY BE TYPEWRITTEN ON INDIVIDUAL BALLOTS FOR JURY  
WHEEL.

SYLLABUS:

*Under Section 11419-42, General Code, the name and address of each person on the jury list who is qualified and liable for jury duty, may be typewritten separately on an individual ballot for the purpose of selection from the jury wheel.*

COLUMBUS, OHIO, July 25, 1932.

HON. HOWARD GOLDSBERRY, *Prosecuting Attorney, Chillicothe, Ohio.*

DEAR SIR:—Your recent request for my opinion reads:

“Under Sections 11419-42 of the General Code, found in Volume 114, page 205, Ohio Laws, the law of this state is stated as follows:

‘The ballots shall be uniform slips of paper, and the name of each person on the jury list who is qualified and liable for jury duty, with his residence, shall be written separately on an individual ballot.’

Under that sentence of the General Code, the jury commissioners of this county desire to know whether the names and addresses may be typewritten or whether they must be written by long hand?”

Your question involves the interpretation of the phrase “shall be written.” In Anderson’s law Dictionary, under the title “writing,” the statement is made that words traced with pen, or stamped, printed, engraved or made legible by any other device are “written”.

An examination of the statute in question and its correlative statutes discloses no reasons or policy which would either require the writing of such names and addresses in long hand or which would prohibit such writings to be done by typewriter.

A few of the cases which hold that typewritten words are “written” within the meaning of various statutes requiring documents to be “written” are:

*Johnson vs. Mangum* (Tex.), 227 S. W. 750;

*Prudhomme vs. Savant* (La.), 90 So. 640;

*Pingree Nat. Bank of Ogden vs. McFarland* (Utah), 195 P. 313.

*Hunt vs. Dexter Sulphite Pulp and Paper Co.*, 91 N. Y. Supp. 279.

In view of the foregoing and in specific answer to your inquiry, I am of the opinion that under Section 11419-42, General Code, the name and address of each person on the jury list who is qualified and liable for jury duty, may be typewritten separately on an individual ballot for the purpose of selection from the jury wheel.

Respectfully,

GILBERT, BETTMAN,

*Attorney General.*

4520.

PUBLIC LIBRARY—INTANGIBLE TAX— BUDGET COMMISSION  
SHOULD CERTIFY TO TAXING AUTHORITY AMOUNT RE-  
QUESTED FOR SUCH PURPOSES.

*SYLLABUS:*

*When the needs of a public library for the year 1932 or 1933 are in excess of the amount of taxes levied for such purposes during the year 1930, the budget commission, when such need is certified to it, should deduct from such estimated needs of the public library the amount of taxes levied for such library for the year 1930 and should include such excess in its computations in preparing the budget which can be assessed within the limitations of law, and when it has determined that such excess may be levied by a taxing authority within the limitations of law it should certify such finding to the tax levying authority in order*