

bottled beer and other beverages referred to in your communication were sold to camp exchanges for the purpose of being sold at retail to officers and members of Civilian Conservation Corps camps, does not exempt such sales from taxes provided by Section 6212-49b, General Code.

Respectfully,

JOHN W. BRICKER,
Attorney General.

3822.

APPROVAL, TRANSCRIPT OF PROCEEDINGS RELATING TO CANAL LAND
LEASE CANCELLATIONS—FAIRFIELD RUBBER COMPANY, WILLIAM F.
PIXLER, HOBART BROTHERS COMPANY.

COLUMBUS, OHIO, January 15, 1935.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my examination and approval a number of transcripts covering your proceedings upon certain applications filed with you by the owners of canal land leases, for a cancellation of such leases for various reasons set out in the respective applications. These applications, designated with respect to the names of the lessees making such applications for cancellation, and with respect to the numbers of the leases involved in the applications, are as follows: The Fairfield Rubber Company, Hocking Canal Lease No. 230; William F. Pixler, Defiance, Ohio, Miami and Erie Canal Lease No. 264; Hobart Brothers Company, Troy, Ohio, Miami and Erie Canal Lease No. 292.

The applications for the cancellation of the leases here in question have been filed with you under House Bill No. 467, enacted by the 90th General Assembly, 115 O. L. 512. Section 6 of this act (Sec. 478-6, G. C.) provides that if at any time any lessee or lessees of the state of Ohio can no longer economically use the canal lands leased to them by the state of Ohio such lessee or lessees may file with the Superintendent of Public Works a sworn statement of facts pertaining to such lease, setting forth the reasons why such lease cannot be used any longer by them and requesting the cancellation of such lease. By section 7 of this act (Sec. 478-7, G. C.) it is provided that upon receipt of such sworn statement the Superintendent of Public Works shall make a thorough investigation of all the facts pertaining to such lease and, if he is satisfied that such representations are true, and that all accruing rentals due thereon have been paid in full up to the next semi-annual rental payment date, he may, with the approval and joint action of the Governor and Attorney General, direct the cancellation of such lease.

The reasons assigned in each case for the requested cancellation of the leases above referred to are predicated on economic and other changed conditions which make it impossible or undesirable for the lessees to carry these leases any longer. These reasons thus assigned for the requested action on your part for the cancellation of the leases are such that they are sufficient in point of law to justify you in taking this action if, upon investigation, you have found such representations to be true. Assuming, as I do, that you have in each case made the necessary investigation of facts and that all rentals due under the lease have been or will be paid before the cancellation of such lease or leases are made effective, no reason is seen for not joining with you in the findings which

you have made for the cancellation of these leases. I am accordingly approving your proceedings in this matter as is evidenced by my approval endorsed upon the transcripts of your proceedings relating to these cancellations and upon the copies thereof, all of which are herewith returned.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

3823.

OFFICES COMPATIBLE—OFFICIAL SHORTHAND REPORTER OF COMMON PLEAS COURT IN PROSECUTING ATTORNEY'S OFFICE—OFFICES INCOMPATIBLE—SAID SHORTHAND REPORTER AS DEPUTY CLERK OF COURT.

SYLLABUS:

1. *The official shorthand reporter of the common pleas court of a county may not legally be employed by the clerk of the common pleas court of such county as deputy during such time as the said shorthand reporter is not engaged in performing the duties of shorthand reporter and receive pay therefor from the county.*

2. *The prosecuting attorney of a county may legally employ the official shorthand reporter of the common pleas court in his office providing that it is physically possible for the shorthand reporter to properly perform the duties of both positions.*

COLUMBUS, OHIO, January 16, 1935.

HON. R. E. CHERRINGTON, *Prosecuting Attorney, Gallipolis, Ohio.*

DEAR SIR:—Acknowledgment is made of the receipt of your letter, requesting my opinion, reading as follows:

"I am asked to advise whether or not the official court stenographer, or court reporter, can be employed by a county officer as deputy during such time as the official duties as official stenographer are not needed in that position, and receive pay therefor from the county.

In the matter now being considered the Clerk of our Common Pleas Court was without a deputy and employed the Court Stenographer to perform the duties of deputy at such times as the court stenographer was not employed in court work, or duties incident to her official position as court stenographer.

I find nothing to preclude the official stenographer from accepting employment, even by other county officials, or anything to prevent her from collecting from the county pay for services actually rendered to the county official for the time she served such county official, said employment being outside the time required in her official capacity as court stenographer, but am asking you for your opinion as to the legality of paying her for such services in addition to her regular salary as court stenographer.

I am further asking you whether or not the prosecuting attorney may legally employ the official court stenographer in his office, such employment to be paid for by the county, and being under his regular allowance for help in his office and which will not interfere in any way with the duties of court stenographer?"