

over such bridge, and the rates so fixed shall be the legal rates until changed by the secretary of war under authority contained in an act of congress approved March 23, 1906, entitled "An act to regulate the construction of bridges over navigable waters," or by the public utilities commission of the state of Ohio. Subject to the powers conferred upon the secretary of war by the act of congress aforesaid with respect to prescribing such rates of toll, the public utilities commission of the state of Ohio may, at any time and from time to time, fix and determine reasonable rates of toll for transit over said bridge. (112 v. 96, 6. Eff. June 28, 1927.)"

It will be observed that under the provisions of this section, The Public Utilities Commission of Ohio is specifically given the power at any time and from time to time, subject only to the powers conferred upon the Secretary of War by the Act of Congress approved March 23, 1906, entitled "An act to regulate the construction of bridges over navigable waters", to fix and determine reasonable rates of toll for transit over the Sandusky-Bay Bridge.

The Legislature having, therefore, specifically conferred upon the Public Utilities Commission of Ohio the power of fixing and determining reasonable rates of toll for transit over the Sandusky-Bay Bridge in Section 13996-7 of the Ohio General Code, its failure to include intrastate toll bridge companies within the public utilities defined in Section 614-2 subject to the regulation of the Public Utilities Commission of Ohio is of no consequence, and it is, therefore, my opinion that the Public Utilities Commission of Ohio has the authority to fix and determine reasonable rates of toll for transit over the Sandusky-Bay Bridge, subject only to the powers conferred upon the Secretary of War hereinbefore referred to.

Respectfully,

JOHN W. BRICKER,

Attorney General.

4867.

APPROVAL, NEW SUMMARY OF PROPOSED AMENDMENT
OF SECTION 2 OF ARTICLE XII OF THE OHIO CONSTI-
TUTION.

COLUMBUS, OHIO, November 6, 1935.

Ohio Association for Tax Reduction, 1120 Chester Avenue, Cleveland, Ohio.

GENTLEMEN:—You have submitted to me a new summary of the pro-

posed amendment of Section 2 of Article XII of the Ohio Constitution which proposed amendment is set forth in my opinion to you dated November 2, 1935, being Opinion No. 4854. The new summary reads as follows:

“The Constitutional Amendment proposed by this Petition repeals Section 2 of Article XII of the Constitution of Ohio, and substitutes in lieu thereof a new Section 2 of Article XII.

It prohibits any real estate or tangible personal property tax; sales tax, so-called, or excise tax upon the sale, purchase, or exchange of merchandise, excepting gasoline or other liquid motor fuel; it limits the sales tax upon the sale or purchase of gasoline and other liquid motor fuel to four cents per gallon, requires that the gasoline tax be used exclusively for County, Municipal, and Township road purposes, and provides that the gasoline tax be returned to the several Counties according to road miles, such revenue to be administered by the County Commissioners.

It limits the annual license fee for the operation of motor vehicles or trailers to two dollars per annum, requires that the license fee revenue be returned to hospitals treating indigent patients.

It provides for the taxing of gross earned income in lieu of taxes now levied on real estate and tangible personal property, excepting the gross earned income of charitable and religious organizations which it exempts from taxation; places the limitation on gross earned income aggregating less than one hundred dollars a month at five mills but permits additional levies outside the limitation, either when voted for by the majority of the electors of a taxing district or when provided for by the charter of a Municipal corporation; permits the taxing of gross earned income which exceeds twelve hundred dollars per annum; provides that employers shall deduct the gross earned income tax from the wages of their employees each month and remit said tax together with their own tax to the County Treasurer; defines the gross earned income of persons employed as their salary, wages, or commission and of all others as the difference between gross income received from all sources and the cost of operation; requires that the gross earned income tax shall be payable to the County Treasurer on the first Monday of each month.

It requires that each person, partnership, or corporation engaged in the wholesale or retail business pay an annual license fee of two dollars for the first place of such business so carried on and that each additional place of business so carried on would increase the license fee twice the next preceding amount; requires that the annual license fees be collected by and paid to the State Tax Com-

mission; and provides that the license fees be distributed equally among the Counties in this State."

I am of the opinion that the foregoing is a fair and truthful statement of the proposed constitutional amendment and accordingly submit for uses provided by law, the following certification:

"I, John W. Bricker, Attorney General of the State of Ohio, pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, hereby certify that the foregoing summary is a fair and truthful statement of the proposed amendment of the Constitution of Ohio by the repeal of Section 2 of Article XII and by the adoption of a new section of said article.
JOHN W. BRICKER, Attorney General."

Respectfully,

JOHN W. BRICKER,

Attorney General.

4868.

APPROVAL, BONDS OF MADEIRA VILLAGE SCHOOL DISTRICT, HAMILTON COUNTY, OHIO, \$55,000.00 (UNLIMITED).

COLUMBUS, OHIO, November 6, 1935.

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

4869.

APPROVAL, BONDS OF SOUTH POINT—DELTA VILLAGE SCHOOL DISTRICT, LAWRENCE COUNTY, OHIO, \$33,000.00 (UNLIMITED).

COLUMBUS, OHIO, November 7, 1935.

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