

472.

APPROVAL, BONDS OF CITY OF JACKSON, JACKSON COUNTY, OHIO—
\$7,870.00.

COLUMBUS, OHIO, May 10, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

473.

APPROVAL, BONDS OF LOGAN TOWNSHIP RURAL SCHOOL DISTRICT,
AUGLAIZE COUNTY—\$50,000.00.

COLUMBUS, OHIO, May 10, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

474.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND THE ART
METAL CONSTRUCTION COMPANY, JAMESTOWN, NEW YORK, TO
CONSTRUCT ONE DECK STACKS FOR LIBRARY, MIAMI UNIVER-
SITY, OXFORD, OHIO, AT AN EXPENDITURE OF \$5,557.00—SURETY
BOND EXECUTED BY THE AETNA CASUALTY AND SURETY COM-
PANY.

COLUMBUS, OHIO, May 10, 1927.

HON. GEORGE F. SCHLESINGER, *Director, Department of Highways and Public Works,*
Columbus, Ohio.

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Highways and Public Works, for and on behalf of the Board of Trustees of Miami University, and the Art Metal Construction Company, of Jamestown, New York. This contract covers the construction and completion of general contract for library, one deck stacks, (exclusive of electrical work) Miami University, Oxford, Ohio, and calls for an expenditure of five thousand, five hundred and fifty-seven dollars (\$5,557.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. There has further been submitted a contract bond upon which the Aetna Casualty and Surety Company appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly pre-

pared and approved, notice to bidders was properly given, bids tabulated as required by law and the contract duly awarded. Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
EDWARD C. TURNER.
Attorney General.

475.

CORPORATIONS—SUBSTITUTE SENATE BILL NO. 12, 87TH GENERAL ASSEMBLY DISCUSSED.

SYLLABUS:

1. *Under the provisions of Substitute Senate Bill No. 12 a foreign corporation would be admitted to do business in Ohio upon filing the application with the required information and paying the fee of fifty dollars, as provided in Sections 2 and 3 of the bill.*
2. *A state may not impose a tax upon the right of foreign corporations, which have been admitted to do business in the state, to exercise their corporate franchises therein, which discriminates among the foreign corporations themselves or as between foreign corporations and domestic corporations.*
3. *The fees or taxes authorized by Sections 5, 7 and 8 of Substitute Senate Bill No. 12 are imposed upon foreign corporations which have been admitted to do business in the state, and since in the imposition of such fees or taxes there might be a discrimination among such foreign corporations and between such foreign corporations and domestic corporations exercising the same privilege, said sections would be in a proper case subject to attack as being in violation of the equal protection clause of the Constitution of the United States.*
4. *Formal defects in Substitute Senate Bill No. 12 discussed.*
5. *In fixing a strictly "entrance fee" for foreign corporations, there is no objection to the method adopted in Section 5 of the bill, i. e., ten cents per share on the number of such corporations' shares of authorized capital stock employed in this state. The cases recently decided by the Supreme Court of Illinois under the caption of O'Gara Coal company vs. Emmerson are not apposite on this point.*

COLUMBUS, OHIO, May 10, 1927.

HON. ALLAN G. AIGLER, *Chairman Judiciary Committee, The Ohio Senate, Columbus, Ohio.*

DEAR SIR:—This will acknowledge receipt of your recent communication which reads:

"Substitute Senate Bill No. 12 passed by the General Assembly last week provides that foreign corporations shall pay an initial qualifying fee based on the authorized shares. The bill as finally passed is in substantially the same form as original Senate Bill 12 introduced by me and drafted by the special corporation committee of the Ohio State Bar Association with the exception of the method as to calculating the fee to be charged.