to augment the 1935 items of appropriation where there has been an appropriation therefor vetoed for 1936 to the extent of even one cent, then the Emergency or Controlling Board may augment such 1935 items of appropriation in an amount sufficient to completely thwart or circumvent the veto power of the Governor by augmenting the 1935 item in an amount equal to the amount vetoed for 1936. The Supreme Court has expressly recognized that this may only be done by three-fifths vote of each house of the General Assembly as provided in Article II, Section 16 of the Constitution.

In consideration of the foregoing, it is my opinion that neither the Emergency Board nor the Controlling Board may make allowance or transfer to 1935 items of appropriation where an appropriation has been made for such item by the legislature for the year 1936, which 1936 item of appropriation has been vetoed by the Governor, the power to thwart or circumvent the veto power of the Governor being vested solely in the General Assembly by a vote of three-fifths of each house as provided in Article II, Section 16 of the Constitution. The third and fourth branches of the syllabus of the opinion of this office appearing in Opinions of the Attorney General for 1927, Vol. IV, page 2667, must accordingly be overruled under authority of Public Utilities Commission v. Controlling Board, 130 O. S. 127.

Respectfully,

JOHN W. BRICKER,

Attorney General.

5189.

APPROVAL—BONDS OF SCIO VILLAGE SCHOOL DISTRICT, HARRISON COUNTY, OHIO, \$42,000.00.

Columbus, Oнio, February 26, 1936.

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

5190.

APPROVAL—WASHINGTON SPECIAL RURAL SCHOOL DISTRICT, MONROE COUNTY, OHIO, \$17,500.00.

COLUMBUS, OHIO, February 26, 1936.

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