

stated in the inquiry, to-wit, that of *general street lighting* unsupported by any reason for its necessity, and not such as is provided for by section 3440-1 G. C. On the other hand, should the facts behind the question establish the fact that the real purpose of the proposed lighting system was to provide light for public gatherings, or should the township trustees, in this instance, find that the general welfare and safety of the village requires such light, it obviously would become apparent that in such an event the township trustees would be authorized under the provisions of section 3440-1 G. C. to provide such a lighting system as your communication indicates.

It is thought to be apparent, therefore, that such sections as have been considered would not authorize the township trustees to contract for the lighting of the streets of the village of Wakeman, neither is it thought possible to indicate other sections of the General Code authorizing such an improvement, excepting sections 3428 G. C. et seq. previously considered, and which expressly authorize and provide for the lighting of unincorporated areas of the township, by the procedure based upon the filing of the land or lot owners petition.

Article X, Section 5, Ohio Constitution, provides :

“No money shall be drawn from any county or township treasury except by authority of law.”

This principle of the constitution has been thoroughly incorporated into the statutory laws of Ohio, which generally provide that payments from any public treasury may only be made upon lawful authority.

Upon such considerations, therefore, it is thought to be logically concluded that the township trustees, in the instance indicated by your inquiry, are unauthorized to enter into the contract suggested, or to expend the general funds of the township for such purposes, in any manner otherwise than is provided by sections 3428, et seq. of the General Code.

Respectfully,

JOHN G. PRICE,
Attorney-General.

2648.

CORONER—AUTOPSY—FEE—WHERE PHYSICIAN ACTS AT INSTANCE
OF CORONER IN CASES OF AUTOPSY—FEE.

1. *Under the provisions of section 2856-3 G. C., as enacted in 109 O. L., page 544, where the coroner holds an autopsy in any county in the state he “shall receive a fee of \$20.00 and for decomposed or infected bodies \$40.00 to be paid from the county treasury in the same manner as other fees of the office.”*

2. *In cases where an autopsy is held by a physician acting at the instance of the coroner, such physician is entitled to such fees as the county commissioners may allow him under the provisions of section 2495 G. C.*

COLUMBUS, OHIO, December 2, 1921.

HON. GEORGE W. SHEPPARD, *Prosecuting Attorney, Portsmouth, Ohio.*

DEAR SIR:—In your recent communication you request the opinion of this department upon the following questions :

"What is the legal fee for a coroner of a county holding an autopsy?"

I note that certain fees are mentioned under section 2856-3 G. C. Do the fees under said section relate to counties having a population, according to the last federal census, of 100,000 or more, or does the fee apply to coroners of all the counties who are licensed physicians?"

Section 2856-3 G. C., which was first passed in 109 O. L., page 544, provides :

"In counties having a population according to the last federal census of 100,000 or more, no person shall be eligible to the office of coroner except a licensed physician of good standing in his profession. For his services in the performance of an autopsy under section 2856 of the General Code, the coroner shall receive a fee of \$20.00 and for decomposed or infected bodies \$40.00 to be paid from the county treasury in the same manner as other fees of the office."

Obviously, the only question presented for construction in said section is whether or not the second sentence has a general application to all cases in which the coroner holds an autopsy, or whether this sentence refers to that class of coroners described in the first sentence of said section. This section was a part of an act the purpose of which, as indicated in the title thereto, was to supplement section 2856 G. C. Said section 2856 G. C. is a section of general application relating to the duties of all coroners, and the supplemental sections, under well known rules of statutory construction, are to be considered as a part of said original section. See Opinions of the Attorney General, 1920, p. 415, and the authorities therein cited.

In view of the foregoing the interpretation of said supplemental section does not necessarily require that the language therein be limited to the special counties mentioned in the first paragraph of said section. In other words, inasmuch as said section is a part of the original section 2856 G. C., to which it refers, the language in said section, which has a general application, may properly be so construed. Said supplemental section treats of two propositions—first, it prescribes certain requirements for those who fill the position of coroner in counties containing over 100,000, and second, it provides the fee that a coroner may receive for holding an autopsy. It would seem proper to consider in this connection the provisions of section 2495 G. C., which provides :

"The county commissioners may allow a physician or surgeon making a post mortem examination at the instance of the coroner or other officer such compensation as they deem proper."

In analyzing this section it is clear that it only applies to those cases in which a physician holds an autopsy "at the instance" of the coroner. In other words, this section takes care of those cases in which an autopsy is held by a physician other than the coroner.

In view of the foregoing it is the opinion of this department that :

(1.) Under the provisions of section 2856-3 G. C., as enacted in 109 O. L., page 544, where the coroner holds an autopsy in any county in the state he "shall receive a fee of \$20.00 and for decomposed or infected bodies \$40.00 to be paid from the county treasury in the same manner as other fees of the office."

(2.) In cases where an autopsy is held by a physician acting at the in-

stance of the coroner, such physician is entitled to such fees as the county commissioners may allow him under the provisions of section 2495 G. C.

Respectfully,
JOHN G. PRICE,
Attorney-General.

2649.

AUTOMOBILES—MANUFACTURER OR DEALER REQUIRED TO PAY TAX OF \$20.00 FOR EACH PLACE OF BUSINESS IN OHIO—SEE SECTION 6292 G. C.

Under General Code section 6292 a manufacturer or dealer is required to pay a tax of twenty dollars for each place of business located within the state of Ohio.

COLUMBUS, OHIO, December 2, 1921.

HON. HARVEY C. SMITH, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—The registrar of automobiles has requested an opinion of this department on the following matter:

“Please supply the automobile department with an opinion covering the issuing of dealers’ licenses to a manufacturing concern having five distributing points in addition to their home office or factory.

Section 6292 of the Ohio Code, says:

‘Each manufacturer or dealer shall pay or cause to be paid a tax of twenty dollars for each place of business in this state.’

The International Harvester Co., Akron, Ohio, have branch offices in Columbus, Cleveland, Toledo, Springfield and Cincinnati, and in the past have secured but one dealer’s license with 25 certified copies which have been apportioned to the various distributing places. They have made inquiry relative to their registration for 1922. In order that this department may be perfectly clear I am requesting that you specifically decide the International Harvester Company’s privileges as a manufacturer.”

The portion of section 6292 G. C. to be considered is sufficiently quoted in your communication. The section is clear, and unambiguous. In *Brewing Co. vs. Schultz*, 96 O. S. 27, the court said:

“* * * but when the language employed is clear, unambiguous, and free from doubt, it is the duty of the court to determine the meaning of that which the legislature did enact, and not what it may have intended to enact.”

Also *Columbus vs. Board of Elections*, 13 O. D. N. P. 452, the court said:

“When the language of a statute is not only plain but admits of but one meaning, the task of interpretation cannot be said to arise.”

Each branch office is a place of business and the statute requires a tax of twenty dollars for each such place of business. You are therefore advised,