

What the former Attorney General thought "hardly possible" is here presented, but the opinion further recites:

"One thing is certain: unless the corporation is authorized to transact business in this state, or unless it has property in this state subject to attachment, the courts of this state could not acquire jurisdiction over it for the purpose of enforcing the collection of the tax or penalty from the corporation."

This being a fact, of course section 5348-2 could not apply.

To your *eighth* question: What is true in the seventh answer wherein it relates to an Ohio decedent would apply with at least equal force to a non-resident decedent, and we are of the opinion that the section could not apply.

To your *ninth* question. In this question we have stock in a foreign corporation belonging to the estate of a nonresident decedent to be transferred in Ohio, when the corporation had not been authorized to do business in this state and has no property herein. If the stock be sent here merely for the purpose of transfer, it would not be taxable, for if the corporation be not authorized to do business in this state and has no property within the state, the courts of the state could not have jurisdiction over it. See Opinions of the Attorney General, 1919, Volume II, page 1336. It would, therefore, appear certain that the property is not taxable here.

Respectfully,

C. C. CRABBE,  
*Attorney General.*

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333.

APPROVAL, BONDS OF VILLAGE OF MINERAL CITY, TUSCARAWAS COUNTY, \$2,100.00, TO REPAIR AND IMPROVE CERTAIN STREETS.

COLUMBUS, OHIO, May 11, 1923.

*Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.*

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334.

TAFT BILL—HOUSE BILL NO. 20 IS SUBJECT TO REFERENDUM PROVISIONS OF CONSTITUTION—SECTION 1-D OF ARTICLE II OHIO CONSTITUTION CONSTRUED.

**SYLLABUS:**

*House Bill No. 20, commonly called the Taft Bill, is not such a law as is included in the expression, "laws providing for tax levies," used in section 1-d of Article II of the Ohio Constitution.*