2850.

APPROVAL, BONDS FOR FAITHFUL PERFORMANCE OF HIS DUTIES AS DIRECTOR OF HIGHWAYS—O. W. MERRELL.

COLUMBUS, OHIO, January 220 1931.

HON. O. W. MERRELL, Director of Highways, Columbus, Ohio.

DEAR SIR:—You have submitted two bonds each in the penal sum of \$5,000.00, upon which your name appears as principal. The name of the Century Indemnity Company appears as surety on one of said bonds, and the name of the Maryland Casualty Company appears as surety on the other. Both of said bonds are conditioned to cover the faithful performance of your duties as Director of Highways.

Section 1179 of the General Code, requires the Director of Highways to give bond in such penal sum as shall be fixed by the Governor, not less in any case than Ten thousand dollars. The section also requires "the security to be approved by the Governor."

I have found said bonds to have been executed in proper legal form and have approved them as to form. It will be necessary however, for the Governor to indorse his approval thereon before they are filed with the Secretary of State.

Said bonds are being returned herewith.

Respectfully,
GILBERT BETTMAN,
Attorney General.

2851.

WORKMEN'S COMPENSATION—MUNICIPALITY'S PORTION OF GASOLINE AND MOTOR VEHICLE LICENSE TAXES USED FOR PAYING CONTRIBUTION TO STATE INSURANCE FUND—WHAT PROPORTION MAY BE USED—GENERAL FUND OF MUNICIPALITY MAY BE REIMBURSED WHEN.

SYLLABUS:

The general fund of a municipality may lawfully be reimbursed out of the municipality's portion of the motor vehicle license tax and the motor vehicle fuel tax receipts for that portion of the contribution to the State Insurance Fund paid by the county auditor for the said municipality, which is directly attributable to the service of employes, workmen and operatives whose compensation is paid from gasoline and motor vehicle license tax receipts distributed to the municipality in accordance with law.

COLUMBUS, OHIO, January 22, 1931.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

Gentlemen:—This will acknowledge receipt of your inquiry which reads as follows:

"The pertinent part of Section 1465-63 G. C., reads:

'The legislative body of any taxing district may reimburse the fund from which such contribution is made by transferring to such fund from any other fund or funds of such taxing district, the proportionate amount of such