OPINIONS

light, these expenditures might be treated as unauthorized, although the objects purchased are placed upon the highways, or at least within the rights of way. I feel, however, that such a construction is too narrow. For years it has been the practice of the Department of Highways of the State to expend the funds which it derives from these same taxes for the purposes concerning which you inquire. In days of modern traffic a public highway can scarcely be said to be complete without the appropriate markings universally used. In my opinion, the marking of a public highway constitutes a legitimate part of its construction and maintenance. Hence, it must be concluded that funds available for construction and maintenance may be expended for such marking.

There exists no reason why the same rule should not be recognized with regard to municipal streets. If the marking of highways be a legitimate part of the construction, then certainly the municipality may use these funds for the same type of marking with respect to its streets, for I am unable to say that more restrictive language is used with respect to the application of these funds by municipalities than is used with reference to the expenditure of the State's portion by the State Highway Department.

It must be conceded that the distinction between expenditures for these purposes and for traffic lights is of considerable difficulty. 1 feel, however, that traffic lights are not such a part of street construction or maintenance as to warrant including their cost within the purposes of these taxes. They constitute, as was stated in my previous opinion, substantially a substitution for a police officer in the regulation of traffic and, until the Legislature has spoken, 1 do not feel warranted in extending the purposes of the taxes here in question to that point.

In view of the foregoing, I am of the opinion that a municipality may legally expend its portion of the gasoline and motor vehicle license taxes for the purpose of purchasing and installing traffic signs and to pay the cost of paint used in marking parking spaces and traffic division lines.

> Respectfully, Gilbert Bettman, Attorney General.

2211.

APPROVAL, BONDS OF MARTINS FERRY CITY SCHOOL DISTRICT, BELMONT COUNTY, OHIO—\$8,500.00.

COLUMBUS, OHIO, August 6, 1930.

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

2212.

APPROVAL, CONTRACT BETWEEN STATE OF OHIO AND UNITED CORK COMPANIES, CLEVELAND, OHIO, FOR INSULATION IN STORE ROOM, COLD STORAGE, KITCHEN AND EQUIPMENT BUILD-ING, CLEVELAND STATE HOSPITAL, CLEVELAND, OHIO, AT AN EXPENDITURE OF \$6,950.00—SURETY BOND EXECUTED BY AMER-ICAN SURETY COMPANY, OF NEW YORK.

COLUMBUS, OH10, August 6, 1930.

HON. ALBERT T. CONNAR, Superintendent of Public Works, Columbus, Ohio. DEAR SIR:-You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works, for the Department of Public Welfare (Cleveland State Hospital), and United Cork Companies, a New York corporation, with branch office in Cleveland, Ohio. This contract covers the construction and completion of contract for insulation in a building known as a storeroom, cold storage, kitchen and equipment, Cleveland State Hospital, Cleveland, Ohio, as set forth in Item No. 9 of the Form of Proposal dated May 3, 1930. Said contract calls for an expenditure of six thousand nine hundred and fifty (\$6,950.00) dollars.

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. You have also furnished evidence to the effect that the content of the Controlling Board to the expenditure has been obtained as required by Section 4 of House Bill 203 of the 88th General Assembly. In addition you have submitted a contract bond, upon which the American Surety Company of New York appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared 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. A certificate of the Secretary of State showing that the above contracting foreign corporation is authorized to do business in Ohio is filed.

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 the other data submitted in this connection.

Respectfully, GILBERT BETTMAN, Attorney General.

2213.

APPROVAL, BONDS OF NEW WATERFORD VILLAGE SCHOOL DIS-TRICT, COLUMBIANA COUNTY, OHIO—\$65,000.00.

COLUMBUS, OHIO, August 7, 1930.

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

6214.

APPROVAL, BONDS OF GEAUGA COUNTY, OHIO-\$12,528.00.

COLUMBUS, OHIO, August 7, 1930.

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