

1677.

APPROVAL, BONDS OF CITY OF HAMILTON IN AMOUNT OF \$75,000
FOR WATERWORKS IMPROVEMENT.

COLUMBUS, OHIO, December 3, 1920.

Industrial Commission of Ohio, Columbus, Ohio.

1678.

AUTOMOBILE LICENSE TAX—SECTION 6290 G. C. CONSTRUED—MONEYS COMING INTO COUNTY TREASURY ARE TO BE DISTRIBUTED ONLY AT REGULAR SEMI-ANNUAL TAX DISTRIBUTION PERIODS—EXCEPTION, ADVANCE DRAFTS POSSIBLE UNDER SECTION 2692 G. C.—MONEYS MAY BE EXPENDED ONLY AFTER APPROPRIATION BY COUNCILS AND COUNTY COMMISSIONERS IN ACCORDANCE WITH SECTIONS 3797 AND 5649-3D G. C.

Moneys coming into the county treasury by virtue of sections 6290, et seq., G. C., as amended 108 O. L. Part II, page 1078 (automobile license tax law), are to be distributed only at the regular semi-annual tax distribution periods, subject to the privilege to interested municipalities of making an advance draft in accordance with section 2692 G. C. Such moneys may be expended only after appropriation by municipal councils and county commissioners in accordance with sections 3797 and 5649-3d G. C.

COLUMBUS, OHIO, December 4, 1920.

HON. R. A. KERR, *Prosecuting Attorney, Troy, Ohio.*

DEAR SIR:—You have recently written to me as follows:

“The auditor of Miami county has in his hands several thousand dollars from the collection of automobile license fees, which money was received after the last distribution. This money is drawing interest at only two per cent while the county is paying six per cent for money it has been compelled to borrow. The auditor takes the position that under section 6309-2 of 108 O. L. p. 1083 he can not distribute these taxes to the several municipalities or to the road fund at any other time than a regular distribution date since such section provides,

‘Such moneys shall be paid into the treasury of the proper county as provided herein and distributed as are other taxes.’

The further question arises as to whether any appropriation is necessary by the commissioners in case this money can be paid at this time by the auditor to the municipalities and turned into the proper fund of the county. It is my opinion that under the law no appropriation would be necessary since the law specifically appropriates it to a particular purpose. However, the auditor wishes to be fully protected in making payments and I write to ask as to his authority in this matter. I presume there are **several counties** in the state where the same question has arisen and I will say frankly that my advice to the auditor was to pay the money to the municipalities and to transfer the portion due the county to the road fund.”