

I am returning the bond herewith, without my approval endorsed thereon for the reasons stated above.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

377.

APPROVAL, BONDS OF VILLAGE OF NORTH RANDALL, CUYAHOGA COUNTY, OHIO—\$1,000.00.

COLUMBUS, OHIO, April 23, 1927.

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

378.

BRIDGES OVER NAVIGABLE WATERS—NO GENERAL PROVISIONS IN LAW GRANTING UNDERWATER RIGHTS AND AUTHORITY TO CONSTRUCT BRIDGES—MUST BE SPECIAL AUTHORIZING ACT IN EACH CASE—SANDUSKY BRIDGE BILL—WHEN EFFECTIVE.

**SYLLABUS:**

1. *There are no general provisions in the laws of Ohio under which necessary underwater rights and authority to construct bridges over navigable waters may be granted by a state official without the necessity for an authorizing act in each individual case.*
2. *House Bill No. 71 (Sections 13996-2 to 13996-8, both inclusive, General Code), grants authority to the Sandusky Bridge Company to construct, maintain and operate a bridge across Sandusky Bay, the plans and specifications for said bridge and the means adopted for caring for navigation to be subject to the approval of the Director of Highways and Public Works and the construction of said bridge to be under his supervision.*
3. *House Bill No. 71, will become effective on June 28, 1927, unless a referendum petition be filed prior to said date requiring the submission of said act to a vote of the people under the provisions of Sections 1 to 1-g of Article II of the Ohio Constitution.*

COLUMBUS, OHIO, April 25, 1927.

MAJOR DEWITT C. JONES, *District Engineer, Buffalo, N. Y.*

DEAR SIR:—Acknowledgment is made of your recent communication reading as follows:

“In connection with the approval of plans of bridges and other structures by the Chief of Engineers and the Secretary of War, Section 9 of the River and Harbor Act of March 3, 1899, prescribes that bridges over streams, the navigable portions of which lie wholly within the limits of a single state may be built under authority of the State Legislature without a special act of Congress. A copy of the act is enclosed.

As regards the State of Ohio, the question arises as to whether each of such structures requires an authorizing act of the State Legislature or whether there is some general provision of the state law under which the necessary underwater rights and authority to construct can be granted by some state official without the necessity for an authorizing act in each individual case.

It will be greatly appreciated if you can furnish this office with extracts from the law covering such cases."

There being no general provisions in the laws of Ohio covering the matter about which you inquire I have been holding your request until I was able to secure a copy of House Bill No. 71, passed March 10, 1927, and filed in the office of the Secretary of State, March 30, 1927, a copy of which is enclosed herewith. This act grants authority to the Sandusky Bridge Company to construct, maintain and operate a bridge across Sandusky Bay. The plans and specifications for said bridge and the means adopted for caring for navigation to be subject to the approval of the Director of Highways and Public Works of the State of Ohio and the construction of said bridge to be under his supervision.

In accordance with the provisions of Sections 342-1 and 2 of the General Code of Ohio this department has assigned to House Bill No. 71 sectional numbers 13996-2 to 13996-8, General Code, both inclusive. This act not being an emergency measure will become effective ninety days after the same was filed in the office of the Secretary of State, to wit, on June 28, 1927, unless a referendum petition shall have been filed requiring that the act be submitted to a vote of the people as provided in Sections 1 to 1-g, both inclusive, of Article II of the Ohio Constitution.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

379.

**FRANCHISE FEE—QUALIFIED FOREIGN CORPORATION FOR PROFIT  
WHOSE REPORT SHOWS NO BUSINESS DONE AND NO PROPERTY  
OWNED IN STATE—PENALTY UPON FAILURE TO PAY MINIMUM  
FRANCHISE FEE.**

**SYLLABUS:**

1. *Where a foreign corporation for profit has duly qualified under Section 183 of the General Code to do business in the state of Ohio and a subsequent report to the tax commission, under Section 5495 of the General Code, shows no business done and no property owned in Ohio, which report the tax commission finds to be correct, such fact should be certified by the commission to the auditor of state, who is authorized by virtue of Section 5499 of the General Code to charge such corporation the minimum franchise fee therein provided.*

2. *Where a foreign corporation for profit has qualified to do business in the state of Ohio and fails to pay the franchise fee provided in Section 5499 of the General Code, its certificate of authority to do business in this state may be canceled by the secretary of state by proper proceedings had under Section 5509 of the General Code.*

COLUMBUS, OHIO, April 25, 1927.

*Tax Commission of Ohio, Columbus, Ohio.*

GENTLEMEN:—This will acknowledge receipt of your recent communication which reads as follows: