2028 OPINIONS

1161.

APPROVAL—PROPOSED AMENDMENT CONSTITUTION OF OHIO—SECTION 13 OF ARTICLE XII—TAX—MOTOR VEHICLE—TRADE IN VALUE.

COLUMBUS, OHIO, September 15, 1937.

MR. GLEN M. DAILY, 384 Arcadia Ave., Columbus, Ohio.

DEAR SIR: You have submitted for my examination, a written petition, signed by one hundred qualified electors of this state, containing a proposed constitutional amendment and a summary of the same under Section 4785-175, General Code. It is proposed to amend Article XII of the Constitution by adopting and adding thereto a new section, to be known as Section 13, to read as follows:

"On and after November 15, 1938, the levy or collection of excise tax in all retail sales of motor vehicles, where one motor vehicle is accepted as part payment of the purchase price of the other: the tax shall be computed and paid only on the difference between such purchase price of the one motor vehicle and the trade-in value of the other."

A summary of this amendment read as follows:

"The Constitutional Amendment proposed by this petition, limits and/or restricts, on and after November 15, 1938, the levy or collection of excise tax in all retail sales of motor vehicles, where one motor vehicle is accepted as part payment of the purchase price of the other: the tax shall be computed and paid only on the difference between such purchase price of the one motor vehicle and the trade-in value of the other."

I am of the opinion that the foregoing is a fair and truthful statement of the proposed constitutional amendment and accordingly submit for uses provided by law the following certification:

"Pursuant to the duties imposed upon me under the provisions of Section 4785-175, General Code, I hereby certify that the foregoing summary is a fair and truthful statement of the proposed amendment to the Constitution of Ohio by the addition

to Article XII thereof of Section 13. HERBERT S. DUFFY, Attorney General."

Respectfully,
HERBERT S. DUFFY,
Attorney General.

1162.

BOARD OF TRUSTEES—KENT STATE UNIVERSITY—MAY EXPEND DORMITORY FUNDS, WHEN.

## SYLLABUS:

The Board of Trustees of Kent State University, under Section 7923-1, General Code, is authorized to expend dormitory funds for the building, maintenance and equipment of dormitories, subject to the duty imposed by Section 154-40, General Code, upon the Department of Public Works.

COLUMBUS, OHIO, September 15, 1937.

Hon. J. O. Engleman, President of Kent State University, Kent Ohio.

Dear Sir: I am in receipt of your recent request for my opinion, which reads as follows:

"The growth of the University is being hampered seriously by the inadequacy of its dormitory facilities and the fact there is a scarcity of rooms in private homes in the University district. To meet this urgent housing need the Board of Trustees are proceeding under Section 7923-1, G. C., to borrow funds to build additional dormitories and to issue notes evidencing such indebtedness and is pledging such part of the receipts of the operation of such dormitories under their control to secure the payment of such indebtedness.

The Board of Trustees has secured the services of an architect, as provided under Section 2314, G. C., who is preparing plans, estimates, etc. The Board has also proceeded to borrow funds under Section 7923-1, G. C., to finance such additional dormitories. To have these buildings ready for occupancy by September, 1938, in order to meet our great housing need, and in order to secure the revenues from such additional