

331.

APPROVAL, ARTICLES OF INCORPORATION, JOHN ERICKSONS  
SJUK OCK BEGRAFNINGSHJALP FORENING I AKRON, OHIO.

COLUMBUS, OHIO, May 11, 1923.

HON. THAD H. BROWN, *Secretary of State, Columbus, Ohio.*

Re: Approval, article of incorporation, John Ericksons Sjuk Ock  
Begravnings-Hjälp Forening I Akron, Ohio—(John Ericksons Sick-  
Benefit and Funeral Aid Association).

DEAR SIR:—The articles of incorporation of the John Ericksons Sjuk Ock  
Begravnings-Hjälp Forening I Akron, Ohio—(John Ericksons Sick-Benefit and  
Funeral Aid Association) are herewith returned to you with my approval endorsed  
thereon.

Respectfully,  
C. C. CRABBE,  
*Attorney General.*

332.

STOCK IN FOREIGN CORPORATION—WHEN TAXABLE IN OHIO—  
WHEN CONSENT OF TAX COMMISSION IS NECESSARY TO  
TRANSFER STOCK.

COLUMBUS, OHIO, May 11, 1923.

## SYLLABUS:

(a) *Stock in a foreign corporation owned by a non-resident is taxable under succession as provided in section 5348-2 G. C., if the certificate is permanently kept in this state, or if such corporation is admitted to do business in this state and maintains a transfer office here.*

(b) *Stock in a foreign corporation owned by a non-resident is subject to the consent of the Tax Commission as set forth in section 5348-2 G. C. when such corporation is admitted to do business in this state, and keeps its transfer books here.*

(c) *Stock in a foreign corporation owned by a resident of Ohio is subject to the consent of the Tax Commission when transfer is made in this state.*

(d) *Stock in a foreign corporation not admitted to do business in this state, and having no property in this state, is not subject to the consent of the Tax Commission as prescribed in this section.*