

cluding all the details of procedure, such as form of ballot, is the exclusive way in which bonds may now be submitted to a vote of the people of a municipality.

In view of the above, I am compelled to advise you that the above issues are not valid, and you are not warranted in purchasing them.

Respectfully,

EDWARD C. TURNER,

Attorney General.

214.

APPROVAL, BONDS OF VILLAGE OF BEXLEY, FRANKLIN COUNTY,
OHIO—\$44,500.00.

COLUMBUS, OHIO, March 21, 1927.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

215.

CIGARETTE LICENSE—SECTION 5894, GENERAL CODE, CONSTRUED.

SYLLABUS:

1. *Where a manufacturing company sells cigarettes to its employes in package and carton lots, it is selling by retail and not by wholesale.*

2. *Under the provisions of section 5894, General Code, a manufacturing company, operating stands where cigarettes are sold to employes in package and carton lots, must secure a retail cigarette license for each stand so operated.*

COLUMBUS, OHIO, March 21, 1927.

HON. RALPH E. HOSKOT, *Prosecuting Attorney, Dayton, Ohio.*

DEAR SIR:—This acknowledges receipt of your recent letter reading in part as follows:

“A large manufacturing concern of this city is planning to sell cigarettes to its employes during the noon hour, on its premises. They are to be sold at different stands, located in various parts of the plant. All of these stands, with the exception of one, are on contiguous pieces of real estate, all owned by the company. The one stand is also on land owned by the company but separated from the others by a public street.

Will this company be required to pay \$200.00 for the wholesale license to sell the cigarettes, or will it be required to pay the \$50.00 retail license to meet the requirements of the law? If the \$50.00 retail license is the one required will the company be obliged to take out a license for each stand; also