

Section 4762-1, General Code, without profit, need not be licensed as a "vendor" as provided by the retail Sales Tax Act, and sales of food in such lunch rooms are not subject to the tax provided for by the retail Sales Tax Act.

2. Where a teacher or group of teachers, or a group of pupils, or a parent teachers' organization or any other group of persons, independent of the board of education, conducts a store in connection with a school, wherein certain school supplies or candy or other articles are sold to the pupils and employes of the school, the profits from which transactions accrue to the school or some school activity, the sellers should be licensed as vendors under the retail Sales Tax Act and all sales made therein are subject to the retail sales tax.

Respectfully,
JOHN W. BRICKER,
Attorney General.

3850.

APPROVAL, BONDS OF CITY OF YOUNGSTOWN, MAHONING COUNTY,
OHIO, \$24,000.00.

COLUMBUS, OHIO, January 24, 1935.

Industrial Commission of Ohio, Columbus, Ohio.

3851.

APPROVAL, BONDS OF JACKSON RURAL SCHOOL DISTRICT, MONROE
COUNTY, OHIO, \$910.67.

COLUMBUS, OHIO, January 24, 1935.

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

3852.

APPROVAL, BONDS OF PEASE TOWNSHIP RURAL SCHOOL DISTRICT,
BELMONT COUNTY, OHIO, \$3,629.12.

COLUMBUS, OHIO, January 24, 1935.

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

3853.

APPROVAL, BONDS OF McDONALD VILLAGE SCHOOL DISTRICT, TRUM-
BULL COUNTY, OHIO, \$22,589.01.

COLUMBUS, OHIO, January 24, 1935.

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