

621.

APPROVAL — BOND FOR THE FAITHFUL DISCHARGE OF
THE DUTIES IMPOSED BY LAW ON LAWRENCE B. BEN-
NETT, RESIDENT DISTRICT DEPUTY DIRECTOR IN
FRANKLIN COUNTY—HIGHWAYS.

COLUMBUS, OHIO, May 19, 1937.

HON. JOHN JASTER, JR., *Director of Highways, Columbus, Ohio.*

DEAR SIR:

In re: Lawrence B. Bennett, Resident District Deputy Di-
rector in Franklin County.

You have submitted the bond of the above mentioned Deputy Direc-
tor for my approval, and having found the bond executed in the proper
form, with the Standard Accident and Insurance Company of Detroit,
Michigan, as his surety, for the faithful discharge of the duties im-
posed on him by law, it is my opinion that the bond is in compliance
with the laws made and provided for such cases, and I have this day
noted my approval thereon and return the bond, together with the
power of attorney for the signer, herewith to you.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

622.

APPROVAL—BONDS OF RAVENNA CITY SCHOOL DISTRICT,
PORTAGE COUNTY, OHIO, \$65,000.00.

COLUMBUS, OHIO, May 20, 1937.

The Industrial Commission of Ohio, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of Ravenna City School Dist., Portage County,
Ohio, \$65,000.00.

I have examined the transcript of proceedings relative to the above
bonds purchased by you. These bonds comprise part of an issue of

construction bonds in the aggregate amount of \$230,000, dated November 15, 1920, bearing interest at the rate of 6% per annum.

From this examination, in the light of the law under authority of which these bonds have been authorized, I am of the opinion that bonds issued under these proceedings constitute a valid and legal obligation of said school district.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

623.

SALES TAX—TAX COMMISSION OF OHIO—REFUND CLAIMS
—LIMITATION EFFECTIVE, WHEN.

SYLLABUS:

1. *The ninety day limitation period contained in Section 5546-6 of the General Code, enacted by the 91st General Assembly, effective January 1, 1937, does not limit the time within which claims for refunds by vendors may be filed with the Tax Commission where such claims arise under the provisions of said section in effect prior to said date.*

2. *The ninety day limitation period contained in Section 5546-8, of the General Code, as enacted by the 91st General Assembly, effective January 1, 1937, does not limit the time within which an application shall be filed with the Tax Commission, on the form prescribed by it, by a vendor, for redemption of unused or spoiled tax receipts, at the net value thereof; or, for refund of the amount of sales tax paid on any illegal or erroneous assessment by either a vendor or consumer where the cause for such claim arose under the provisions of said section in effect prior to January 1, 1937.*

COLUMBUS, OHIO, May 20, 1937.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN: This will acknowledge receipt of your letter of recent date, which reads as follows:

“The Tax Commission of the State of Ohio hereby requests an opinion concerning the effect of the limitation periods contained in Sections 5546-6 and 5546-8, of the Sales Tax Law, effective January 1, 1937, to claims for refunds arising during