

3859.

APPROVAL, BONDS OF SUMMIT SPECIAL RURAL SCHOOL DISTRICT,  
MONROE COUNTY, OHIO, \$797.32.

COLUMBUS, OHIO, January 25, 1935.

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

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3860.

APPROVAL, BONDS OF GRAND RAPIDS TOWNSHIP RURAL SCHOOL  
DISTRICT, WOOD COUNTY, OHIO, \$10,193.05.

COLUMBUS, OHIO, January 25, 1935.

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

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3861.

SALES TAX—EXEMPTION GRANTED SALE OF ICE BY MANUFACTURER  
TO RETAIL DEALER OF FOOD REQUIRING REFRIGERATION WHEN.

**SYLLABUS:**

*A sale of ice by the manufacturer to a retail dealer in food supplies or other like articles which require refrigeration, who purchases such ice solely for the purpose of using and consuming the same in the preservation of such food supplies and other articles for sale at retail, is exempt from the tax imposed by the Sales Tax Act.*

COLUMBUS, OHIO, January 25, 1935.

*The Tax Commission of Ohio, Columbus, Ohio.*

GENTLEMEN:—This is to acknowledge the receipt of your recent communication which reads as follows:

“The Ice Manufacturers’ Association have requested the tax commission for specific rulings of section 1, paragraph 6 of amended house bill No. 134, known as the Sales Tax Act, on the construction which should be given said section as applicable to its business.

Specifically the question involved is whether or not the sale of ice to retailers for consumption comes within the meaning of:

‘Retail sale’ and ‘sale at retail’ include all sales excepting those in which the purpose of the consumer is \* \* \* to use or consume the thing transferred in retailing \* \* \*.

and as such should be exempted from the payment of the tax.

Your prompt answer is respectfully requested for the reason that the act becomes operative on the 27th day of this month and it is imperative that the commission make its ruling.”