

one state, transported by means of pipe-lines and directly furnished to consumers in another state, is interstate commerce. * * *

In the instant case the gas is transmitted directly from the source of supply in Pennsylvania to the consumers in the cities and towns of New York * * * . Its transmission is direct, and without intervention of any sort between the seller and the buyer. The transmission is continuous and single, and is, in our opinion a transmission in interstate commerce. * * * ”

In *Public Utilities Commission vs. Attleboro Steam & Electric Co.*, decided Jan. 3, 1927, Vol. 47, Supreme Court Reporter (Advance Sheets), p. 294, it was held:

“The transmission of electric current from one state to another, like that of gas, is interstate commerce.”

These cases are decisive of your question, and you are therefore advised that the proceeds of the sale of the current in question are not subject to the excise tax provided in Section 5483, General Code.

Respectfully,
EDWARD C. TURNER,
Attorney General.

586.

APPROVAL, BONDS OF CITY OF CAMPBELL, MAHONING COUNTY—
\$32,825.43.

COLUMBUS, OHIO, June 8, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

587.

APPROVAL, BONDS OF HARDIN COUNTY—\$8,205.00

COLUMBUS, OHIO, June 8, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

588.

APPROVAL, NOTES OF SCHOOL DISTRICTS IN ASHTABULA AND
MONROE COUNTIES.

COLUMBUS, OHIO, June 8, 1927.

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