

“‘Wholesale dealer’ includes only those persons who sell cigarettes to licensed retail dealers or for purposes of resale only.”

In section 5894-1, as amended, this term is defined as follows:

“‘Wholesale dealer’ includes only those persons who sell cigarettes to licensed retail dealers *other than branch stores operated by or connected with such wholesale dealer* or for purposes of resale only.”

Under the provisions of this section as amended, as before its amendment, a wholesale dealer is one who sells cigarettes to licensed retail dealers; but under the provisions of this section as amended, in order that a person or corporation selling cigarettes may qualify as a wholesale dealer, such person or corporation must sell the cigarettes only to retail dealers other than branch stores operated by or connected with the person or corporation selling the cigarettes as a wholesale dealer. That is, if the person or corporation operating a system of chain stores buys cigarettes for distribution to its branch stores where the cigarettes will be sold at retail, such person, under the statute as amended, does not qualify as a wholesale dealer for the purpose of securing the stamp discount privilege provided for by section 5894-9, General Code, or otherwise. In this connection, I do not believe the words “or for the purposes of resale only” in themselves define the term “wholesale dealer” otherwise than as this term is defined by the other provisions of the section above quoted. In other words, these words are explanatory of the preceding language of that part of the section quoted, and do not in the alternative constitute an independent definition of the term “wholesale dealer”. The above is, I believe, a sufficient statement of my opinion on the question submitted.

Respectfully,
JOHN W. BRICKER,
Attorney General.

1098.

APPROVAL, NOTES OF NEW LEXINGTON EXEMPTED VILLAGE
SCHOOL DISTRICT, PERRY COUNTY, OHIO, \$16,735.00.

COLUMBUS, OHIO, July 25, 1933.

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

1099.

APPROVAL, NOTES OF GLOUSTER EXEMPTED VILLAGE SCHOOL
DISTRICT, ATHENS COUNTY, OHIO, \$19,225.00.

COLUMBUS, OHIO, July 25, 1933.

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