

3942.

APPROVAL, BONDS OF CEDARVILLE TOWNSHIP RURAL SCHOOL DISTRICT, GREENE COUNTY, OHIO, \$3,478.39.

COLUMBUS, OHIO, February 14, 1935.

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

3943.

APPROVAL, CONTRACT FOR HIGHWAY IMPROVEMENT IN HARRISON COUNTY, OHIO.

COLUMBUS, OHIO, February 14, 1935.

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

3944.

APPROVAL, CONTRACT FOR HIGHWAY IMPROVEMENT IN LORAIN COUNTY, OHIO.

COLUMBUS, OHIO, February 14, 1935.

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

3945.

APPROVAL, BONDS OF VILLAGE OF GLOUSTER, ATHENS COUNTY, OHIO, \$6,476.92.

COLUMBUS, OHIO, February 14, 1935.

Industrial Commission of Ohio, Columbus, Ohio.

3946.

SALES TAX—SALES OF FEED, SEEDS, LIME OR FERTILIZER ARE EXEMPT.

SYLLABUS:

Under the provisions of paragraph 2 of section 2 of the Sales Tax Act, sales of feed, seeds, lime or fertilizer are exempt from the tax imposed by that act.

COLUMBUS, OHIO, February 15, 1935.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—Your letter of recent date is as follows: