

4148.

BILL OF SALE—APPROVED FORMS FOR NEW AND USED MOTOR VEHICLES PURSUANT TO HOUSE BILLS NO. 252 AND 253.

COLUMBUS, OHIO, April 15, 1935.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—Your recent communication reads as follows:

“As a result of the enactment of House Bills Nos. 252 and 253, by the present Legislature, it appears necessary to revise the prescribed forms with reference to the Bills of Sale for new and used motor vehicles.

Inasmuch as there are many inquiries from clerks of courts as to what is the proper form, it is suggested that you please indicate what changes in forms are necessary in order to comply with the provisions of these acts.”

As suggested in your communication, certain changes were made in Section 6310-5, relative to the requirement of the Bill of Sale for a “new motor vehicle.” This section as amended provides:

“Sec. 6310-5. It shall be unlawful for a corporation, partnership, association, or person, the manufacturer of motor vehicles or the importer of motor vehicles, to sell, convey, lease, give away, transfer or exchange a motor vehicle, directly or through an agent or agency of such manufacturer or importer, or other person, unless such manufacturer, corporation, partnership, association, person or importer or the agent of either, shall, at or before such sale, conveyance, transfer, lease, gift, exchange or passage of title, execute, in the presence of two witnesses, a bill of sale in duplicate, and deliver both copies to the purchaser, buyer, transferee, or person receiving such motor vehicle.

Such bill of sale shall contain the name of the manufacturer or maker, the manufacturer's number, the engine or motor number, as well as any other numbers thereon, and the horse-power of such motor vehicle with a general description of the body thereto, the name and residence address of the purchaser, buyer, lessee, transferee, or person receiving such motor vehicle, together with a full account of any other number or marks on appliances attached thereto, which may identify or tend to identify such motor vehicle. If such motor vehicle was imported, the bill of sale, in addition to the above requirements, shall contain the name of the importer and the name of the city and country where such manufacturer is situated, the name of the port of exportation and the name of the port of importation, the name of the manufacturer or maker, manufacturer's number, the engine or motor number and the horse-power of such motor vehicle, the name and address of the original purchaser, buyer, transferee, or person receiving such motor vehicle from the manufacturer, together with a full account of any other number or marks thereon, which may identify or tend to identify such motor vehicle.

In addition to the requirement hereinbefore set forth, each such bill of sale shall contain the total price for which such motor vehicle was sold and delivered, the name of the grantor engaged in the business of the retail sale of motor vehicles and his vendor's license number and the amount of taxes paid on such transaction by the purchaser.” (New matter Italics)

Certain changes were also made in Section 6310-7, relative to the requirement of the Bill of Sale for a "used motor vehicle." This section as amended provides:

"Sec. 6310-7. Each corporation, partnership, association, or person, in all sales, conveyances, transfers, gifts, exchanges of, or transactions in which title to a 'used motor vehicle' passes, shall execute in the presence of two witnesses a 'bill of sale' in duplicate, and deliver the same to the corporation, partnership, association or person purchasing, receiving or obtaining such used motor vehicle, at or before such sale, conveyance, transfer, gift, exchange or passage of title; such 'bill of sale' shall contain the name of the manufacturer or maker, the manufacturer's number, the engine or motor number as well as any other numbers thereon, the horse-power of such motor vehicle, a general description of the body, the type and model, together with any other numbers or marks on appliances attached thereto which may tend to identify such motor vehicle; the name or names and residence or residences of each and every bona fide owner or owners of such used motor vehicle, beginning with the original or first purchaser of such used motor vehicle from the manufacturer or importer, or the direct agent or agents of either, and a record of each subsequent transaction, involving such used motor vehicle, down to the last owner, owners, or transferee from whom the corporation, partnership, association or person, selling, conveying, giving away, or transferring derived title thereto; the residence or residences so stated, shall be by city, village, township, county and state, together with the street and number or postoffice address, if any, of such former owner or owners, or, if there be no such addresses then by such description, designation, or information as may reasonably fix the place or places, residence or residences of such former owner or owners, and shall contain also the date and place where the ownership of said motor vehicle by the corporation, partnership, association or person selling, conveying, giving away or transferring the same began, and whether he acquired title thereto by purchase from such last owner or owners, or in what manner such title was acquired, and a statement of any and all changes and alterations in the finish, design or appearance of the said used motor vehicle which had been made within the knowledge of the person making the statement.

In addition to the requirement hereinbefore set forth each such bill of sale shall contain, the total price for which such motor vehicle was sold and delivered the name of the grantor, and if engaged in the business of the retail sale of motor vehicles his vendor's license number and the amount of taxes paid on such transaction by the purchaser." (New matter Italics)

It is also relevant to note that House Bill No. 252 provides in part:

" * * * It shall be the duty of the clerk of courts to refuse to accept for filing the duplicate bill of sale if such instrument is not executed and witnessed according to the provisions of this act *or if the duplicate bill of sale is not accompanied by the vendor's portion of the prepaid tax receipts required by section 5546-3 of the General Code and the purchaser's portion of such prepaid tax receipts are not affixed to the owner's copy of the bill of sale. It shall be the further duty of the clerk to ascertain that such prepaid tax receipts are so fixed and presented* * * * ." (New matter Italics)

While it may not be material, it would seem advisable to bring the forms up to

date. However, it may be pointed out herein that if the Bill of Sale for a new motor vehicle or a used motor vehicle as originally approved by this office, is properly filled out and executed and there is added thereto the information required by House Bills Nos. 252 and 253 it should be accepted by the clerk of courts as sufficient. Enclosed herewith you will find Exhibit A relative to the complete form for the Bill of Sale for a "new motor vehicle" and Exhibit B relative to the complete form for the Bill of Sale for a "used motor vehicle." It is believed that such forms meet all the requirements of the statute, and the same are hereby accordingly approved.

Respectfully,
JOHN W. BRICKER,
Attorney General.

EXHIBIT "A"

Approved by Attorney General John W. Bricker, April 15, 1935.

BILL OF SALE in Duplicate

"New Motor Vehicle"

Gen'l Code, Sec. 6310-5.

KNOW ALL MEN BY THESE PRESENTS, that 1.....
Whose vendor's License Number is
Residing at

the Grantor....., do..... hereby execute this Bill of Sale in Duplicate and deliver to 2.....

Residing at
the Grantee....., the possession of the following described motor vehicle:
Manufacturer or Maker.....; Manufacturer's (Factory) No.....
Engine or Motor No.....; other numbers.....
Horse Power.....; Description of Body.....
Make.....; Tpye.....; Model.....
Other number or marks of identification thereon or on appliances attached thereto

The total price for which this motor vehicle was sold and delivered is \$

The amount of taxes paid on this sale by the puchaser is \$.....
(If an imported vehicle, the following must be filled in)

Importer
City and Country of Manufacturer.....
Port of Exportation.....Port of Importation.....

It is mutually understood that the contents, execution, delivery, acceptance or filing of this "bill of sale" in no manner affects or governs the rights, title and interest of either the transferer or transferee in and to the vehicle herein described or referred to, or in and to any chattel mortgage, note, paid or unpaid purchase price, lease, lien, insurance policy, conditional sales contract, or any contract or agreement collateral or otherwise of any kind whatsoever, concerning such vehicle, the sole purpose of this "bill of sale" being to comply with Section 6310-3 to 6310-14, inclusive of the General Code of Ohio, and in order to evidence the fact that possession of such vehicle has changed on this day.

IN WITNESS WHEREOF, the said.....
 ha..... hereunto set..... h..... hand this..... day of....., 19.....
 Grantor's signature
 MUST have two witnesses.
 Witnessed by.....
 Grantor
 Grantee

O A T H

The State of Ohio,..... County, SS:
being duly sworn says that.....he is
 I.....the Grantor.....of the within described
 Vehicle and that the statements in the foregoing Bill of Sale are in all respects true and
 correct as.....he verily believes.

Sworn to before me and signed in my presence this.....day of
, 19.....

- County, Ohio.
1. Here insert the name and residence, giving City, Village or Township, County and State, with street and number, if any, or postoffice address of each Grantor.
 2. Here insert same as to each Grantee.

 Affix purchasers
 portion of Tax
 Receipts HERE on
 owner's copy.
 * * * * *
 * * * * *
 * * * * *

CLERK'S CERTIFICATE

 The State of Ohio,..... County, ss:
 I, the undersigned Clerk of Courts of said County, hereby certify that the forego-
 ing is a true and correct copy of the Bill of Sale filed with me.....,
 19.....

WITNESS my hand and official seal, this.....day of
, 19.....

(Seal)

Clerk of Courts
 By.....
 Deputy

No.:
..... County, Ohio

BILL OF SALE
In Duplicate
"New Motor Vehicle"

Make
Type
Model

Grantor

TO

Grantee

Filed, 19.....

Clerk of Courts
..... County, Ohio.

By
Deputy

(L. S.)

EXHIBIT "B"

Approved by Attorney General John W. Bricker, April 15, 1935.

BILL OF SALE in Duplicate
"Used Motor Vehicle"
Gen'l Code, Sec. 6310-7.

KNOW ALL MEN BY THESE PRESENTS, that 1.....

Residing at
Whose vendor's License Number is..... (need not be filled in if
sale is not subject to the Sales Tax Law)
the Grantor....., do..... hereby execute this Bill of Sale in
Duplicate and deliver to 2.....

Residing at
the Grantee, the possession of the following "used
Motor Vehicle":

Manufacturer or Maker.....; Manufacturer's (Factory) No.....
Engine or Motor No.....; other numbers.....
Horse Power.....; Description of Body.....
Make.....; Tpye.....; Model.....

Other numbers or marks of identification thereon or on appliances attached thereto,
.....

The total price for which this motor vehicle was sold and delivered

is \$ _____
 (need not be filled in if sale is not subject to Sales Tax Law)
 The amount of taxes paid on this sale by the purchaser is \$ _____

 (need not be filled in if sale is not subject to Sales Tax Law)

Original or First Purchaser from the Manufacturer or Importer or the Direct Agent of Either.

Name _____ Residence _____

Subsequent Purchasers or Owners

Name _____ Residence _____

Name _____ Residence _____

Name _____ Residence _____

Grantor's Title: How acquired _____

Date _____, 19____; Place _____

Changes and alterations in finish, design or appearance made within knowledge of Grantor _____

(If an imported vehicle, the following must be filled in)

Importer _____

City and Country of Manufacturer _____

Port of Exportation _____ Port of Importation _____

It is mutually understood that the contents, execution, delivery, acceptance or filing of this "bill of sale" in no manner affects or governs the rights, title and interests or either the transferer or transferee in and to the vehicle herein described or referred to, or in and to any chattel mortgage, note, paid or unpaid purchase price, lease, lien, insurance policy, conditional sales contract, or any contract or agreement collateral or otherwise of any kind whatsoever, concerning such vehicle, the sole purpose of this "bill of sale" being to comply with Section 6310-3 to 6310-14, inclusive of the General Code of Ohio, and in order to evidence the fact that possession of such vehicle has changed on this day.

IN WITNESS WHEREOF, the said _____
 ha _____ hereunto set _____ h _____ hand this _____ day of _____, 19 _____

Grantor's signature

MUST have two witnesses.

Witnessed by _____

Grantor

Grantee

O A T H

The State of Ohio, _____ County, ss:
 _____, being duly sworn, says that _____ he is

3.....the Grantor.....of the within described Vehicle and that the statements in the foregoing Bill of Sale are in all respects true and correct as.....he verily believes.

Sworn to before me and signed in my presence this.....day of....., 19.....

.....County, Ohio.

Affix purchasers portion of Tax Receipts HERE on owner's copy.

- 1. Here insert the name and residence, giving City, Village or Township, County and State, with street number, if any, or post office address, if any, or, if there be no such addresses, then by such description, or information as may reasonably fix the place or places, residence or residences of each Grantor.
2. Here insert same as to each Grantee.
3. Here insert, if so, "agent of.....(give name)."

CLERK'S CERTIFICATE

The State of Ohio,.....County, ss:

I, the undersigned Clerk of Courts of said County, hereby certify that the foregoing is a true and correct copy of the Bill of Sale filed with me....., 19.....

WITNESS my hand and official seal, this.....day of....., 19.....

(Seal)

Clerk of Courts

By.....

Deputy

No.....
Original Bill of Sale No.....
.....County, Ohio

BILL OF SALE
In Duplicate
"Used Motor Vehicle"

Make
Type
Model

Grantor

TO

.....
 Grantee

 Filed, 19.....

 Clerk of Courts
 _____ County, Ohio.
 By
 _____ Deputy
 (L. S.)

4149.

SALES TAX—SALES OF EQUIPMENT TO DRY CLEANERS OR LAUNDRIES
 USED IN OPERATION THEREOF AND THRESHING MACHINES ARE EX-
 EMPT FROM SALES TAX.

SYLLABUS:

Sales of equipment and other articles of tangible personal property to dry cleaning establishments or to laundries, all of which property is to be used in the operation of dry cleaning or laundering, and sales of grain threshing machines to be used in threshing grain, are exempt from the imposition of the sales tax contained in Sections 5546-1, et seq., General Code.

COLUMBUS, OHIO, April 16, 1935.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—You have submitted three requests for my official opinion each of which involves a construction of the definition of a retail sale as contained in the Sales Tax Act in so far as such definition exempts from the tax imposed upon such sales those sales where the purpose of the consumer is to use or consume the thing transferred in processing.

Section 1 of this act, being Section 5546-1, General Code, provides in so far as pertinent as follows:

“ ‘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 manufacturing, retailing, processing or refining * * * . ”

You ask whether or not the following sales are exempt:

1. Sales of equipment and other articles of tangible personal property to dry cleaning establishments, all of which property is to be used in the operation of dry cleaning.

2. Sales of equipment, soaps, cleaners and other articles of tangible personal property to commercial laundries, all of which property is to be used in the operation of laundering.

3. Sales of grain threshing machines to be used in threshing grain.

If any of the foregoing sales are exempt it is because the purpose of the consumer