

Your first question is as to whether X, who compounds the gasoline and benzol purchased from Ohio refineries, is required to report and pay tax on the fuels by him so purchased, compounded and sold in tank car or tank wagon lots to other registered dealers.

It is manifest that on all tank car lot sales of motor vehicle fuel made by X to others than registered dealers, X will be required to pay the tax; but under the provisions of Section 5526-4, supra, the motor vehicle fuel compounded by X and by him sold in tank car lots to registered dealers, said purchasers become the "dealers" and take said motor vehicle fuel tax unpaid, and X would therefore not be required to report and pay tax on said fuels so purchased, compounded and sold by him in said tank car lots to said registered dealers and said dealers so purchasing said compounded fuel are required to report and pay the tax thereon.

I find no provision in the statute in regard to tank wagon lots and the foregoing conclusion therefore does not apply to said tank wagon lots.

Specifically answering your question, it is my opinion that a dealer by whom gasoline and benzol are purchased from Ohio refineries and compounded, may sell the same in tank car lots to dealers registered under the provisions of Section 5528, General Code, tax exempt under the provisions of Section 5526-4, General Code, and that said dealers so purchasing said compounded motor vehicle fuel must report and pay the tax thereon.

Respectfully,  
EDWARD C. TURNER,  
*Attorney General.*

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1754.

APPROVAL, BONDS OF COLLEGE CORNER VILLAGE SCHOOL DISTRICT, BUTLER COUNTY—\$23,000.00.

COLUMBUS, OHIO, February 24, 1928

*Industrial Commission of Ohio, Columbus, Ohio.*

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1755.

APPROVAL, BONDS OF THE CITY OF NILES, TRUMBULL COUNTY—\$18,100.00.

COLUMBUS, OHIO, February 24, 1928

*Industrial Commission of Ohio, Columbus, Ohio.*