

2611.

APPROVAL — BONDS CITY OF CLEVELAND, CUYAHOGA COUNTY, OHIO, \$7,000.00, PART OF ISSUE DATED AUGUST 1, 1929.

COLUMBUS, OHIO, June 17, 1938.

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

RE: Bonds of City of Cleveland, Cuyahoga County,
Ohio, \$7,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above city dated August 1, 1929. The transcript relative to this issue was approved by this office in an opinion rendered to your board under date of December 16, 1937, being Opinion No. 1642.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

2612.

TAX COMMISSION OF OHIO—BUREAU OF MOTOR VEHICLES—MOTOR VEHICLE FUEL—WHERE USED IN STATIONARY POWER UNIT—MECHANICAL CONTRIVANCE—OPERATION OF MOTOR VEHICLE UPON HIGHWAYS—REQUIREMENTS AS TO DETAILS IN APPLICATION FOR CLAIMS FOR FUEL TAX REFUND.

SYLLABUS:

1. *The owner or operator of a motor vehicle or portable contrivance having one engine and one storage tank, but dual power by virtue of a gear shift arrangement (sometimes known as a power take-off) is entitled to a refund of taxes paid on motor vehicle fuel used in the operation of such contrivance while used as a stationary power unit, under the authority contained in Section 5534, General Code, as amended August 23, 1937.*