

1015.

APPROVAL, BONDS OF TIPPECANOE VILLAGE SCHOOL DISTRICT,
MIAMI COUNTY, OHIO—\$4,800.00.

COLUMBUS, OHIO, September 17, 1927.

Industrial Commission of Ohio, Columbus, Ohio.

1016.

GASOLINE—DEALER DEFINED— DELIVERIES FROM OUT OF STATE—
REPORTS TO TAX COMMISSION.

SYLLABUS:

1. *A person, firm or corporation, transporting from outside the State of Ohio and delivering to persons within this state, gasoline in tank cars, tank wagons or drums, is not a "dealer" within the definition of that term as contained in the provisions of Section 5526 of the General Code of Ohio, where such delivery is made to the purchasers in such original tank cars, tank wagons or drums.*

2. *Every person, firm or corporation transporting gasoline from outside of the State of Ohio to persons within this state, in any manner whatsoever, is required by the terms of Section 5529-3, General Code, to make to the Tax Commission the report therein provided.*

3. *An Ohio refiner, who makes delivery of gasoline to another by pipe line, is a "dealer" within the definition of that term contained in Section 5526 of the General Code and such transaction does not come within the terms of Section 5526-4 of the General Code.*

COLUMBUS, OHIO, September 19, 1927.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN :—This will acknowledge receipt of your letter of September 8, 1927, as follows :

"The X company is a foreign corporation authorized to do business in Ohio and West Virginia and manufactures gasoline in the latter state which it sells to a resident of Ohio under the following plan. The company owns filling standards and tank equipment at Marietta Ohio, which are used in connection with the retail sale of the gasoline but which it rents to a tenant by whom these are operated. Tank wagons are filled with the fuel in Parkersburg and the entire contents delivered in Ohio to this tenant as purchaser. The company contends that it is engaged in interstate business, that