

154.

APPROVAL, NOTES OF MONROE TOWNSHIP RURAL SCHOOL DISTRICT, DARKE COUNTY, OHIO—\$2,700.00.

COLUMBUS, OHIO, February 18, 1933.

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

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155.

APPROVAL, BONDS OF ORANGE VILLAGE SCHOOL DISTRICT, CUYAHOGA COUNTY, OHIO—\$3,000.00.

COLUMBUS, OHIO, February 18, 1933.

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

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156.

CIGARETTE STAMPS—AFFIXED TO PACKAGES THAT BECOME STALE—TREASURER OF STATE MAY REDEEM SUCH UNUSED STAMPS.

*SYLLABUS:*

*Under section 5894-9, General Code, the Treasurer of State has authority to redeem and pay for cigarette stamps that have been sold to purchasers in accordance with provisions of the cigarette law, out of the cigarette tax fund when said stamps have been purchased, affixed to packages of cigarettes and cancelled, but due to the fact that the cigarettes contained in said packages have become stale or old on the shelves of the wholesaler or retailer, have been separated from the unsold packages upon which they were originally affixed.*

COLUMBUS, OHIO, February 20, 1933.

*The Tax Commission of Ohio, Columbus, Ohio.*

GENTLEMEN:—I am in receipt of your request for my opinion, which reads as follows:

“A question has arisen with respect to the administration of Amended Senate Bill No. 324 which is the cigarette excise and license law of Ohio. This Commission desires a formal opinion from your department on the following question:

Has the Treasurer of State authority to redeem and pay out of the moneys in the cigarette tax fund received from the sale of stamps