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 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

in each instance is to use or consume the personal property transferred in "processing." I shall accordingly consider all three inquiries in this opinion.

The word "process" is a word in common use. It is an established principle of statutory construction that words or terms in common use will be construed in their ordinary acceptance and given their natural and full meaning. The text in 37 O. Jur., Sections 288 and 290, in support of which innumerable authorities are cited, is as follows:

"§288. As a general rule, words of a statute, in common use or other than terms of art or science, will be construed in their ordinary acceptance and significance and with the meaning commonly attributed to them. Indeed, the intention of the legislature to use statutory phraseology in such manner has ever been presumed. Ordinarily, such words are to be given their natural, literal, and full meaning. These rules are applicable unless such an interpretation would be repugnant to the intention of the legislature, as plainly appears from a construction of the entire statute."

"§290. Courts should be slow to impart any other than their natural and commonly understood meaning to terms employed in the framing of a statute. Too narrow a construction of terms is not favored. Statutory phraseology should not be given an unnatural, unusual, strained, arbitrary, forced, artificial, or remote meaning which may, in its last analysis, be technically correct but wholly at variance with the common understanding of men. A technical construction of words in common use is to be avoided. Nor should the legislature be regarded as having used terms in a statute in an obsolete sense."

Webster's New International Dictionary defines the word "process" as a noun as:

"A series of actions, motions, or occurrences; progressive act or transaction; continuous operation or treatment; a method of operation or treatment; as a process of vegetation or decomposition; a chemical process; process of nature; a process of reasoning; a process of manufacture."

As a verb, the term is defined as:

"To subject to some process. Specif.: a. To heat as fruit, with steam under pressure, so as to cook or sterilize."

The term "processing" is defined as:

"Arrangement, performance, or utilization of a process or processes, as in a factory; the actual work or operations involved therein."

It is obvious that the term "processing" in its usual significance is very broad. It would undoubtedly include the subjection of clothing and similar materials to treatment whereby such clothing or similar materials are either laundered or dry cleaned.

The Supreme Court of the United States has, on numerous occasions, considered the question of whether or not a process is patentable. This, of course, requires that the term be given a more limited meaning than ordinary usage would dictate. In *Corning, et al. vs. Burden*, 15 How. at page 268, 14 L. Ed. 690, it is said:

"It is when the term 'process' is used to represent the means or method of producing a result that it is patentable, and that it will include all methods or

means which are not effected by mechanism or mechanical combinations.

But the term 'process' is often used in a more vague sense, in which it cannot be the subject of a patent. Thus we say that a board is undergoing the process of being planed, grain of being ground, iron of being hammered or rolled. Here the term is used subjectively or passively as applied to the material operated on, and, not the method or mode of producing that operation, which is by mechanical means, or the use of a machine, as distinguished from a process.

In this use of the term it represents the function of a machine, or the effect produced by it on the material subjected to the action of the machine."

The Supreme Court of the United States has apparently recognized that the grinding of grain constitutes a processing of grain. It is my judgment that the threshing of grain must be held to be in the same category, since it is a treatment to which the grain is subjected after being produced and harvested.

It is my opinion that 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.

Respectfully,
JOHN W. BRICKER,
Attorney General.

4150.

PAYROLL CLERK'S SALARY MUST BE PAID FROM COUNTY GENERAL FUND—SURVEYOR'S OFFICE.

SYLLABUS:

The salary of a payroll clerk in the office of a county surveyor must be paid from the general fund of the county and there is no authority in law for the payment of any portion of such salary from the county road and bridge fund.

COLUMBUS, OHIO, April 16, 1935.

HON. EMORY F. SMITH, *Prosecuting Attorney, Portsmouth, Ohio.*

DEAR SIR:—This is to acknowledge receipt of a communication over the signature of your assistant, James B. Miller, which communication reads as follows:

"We wish you would give us your opinion as to whether or not a payroll clerk hired by the county surveyor can be paid either all or part of his salary from the county road and bridge fund. The payroll clerk in the office of our local surveyor keeps the time of and pays all employees of the county who are paid from the road and bridge fund, as well as the county employees who work out of the surveyor's office, who are paid from the general fund. His work in doing this requires about half of his time. Inasmuch as he does devote considerable of his time for this work the surveyor feels that he should pay him at least a part of his salary from the county road and bridge fund."