

the position of Superintendent of Bertillon Bureau is contrary to and in violation of the provisions of Section 4374, General Code.

The duty of securing the information required to be furnished to the Bureau of Criminal Identification and Investigation in the Department of Public Welfare, by the Chief of Police of a police department may be assigned by the Chief of Police to any of the police officers enumerated in Section 4374, General Code.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5050.

APPROVAL, BONDS OF CITY OF AKRON, SUMMIT COUNTY,
OHIO, \$10,000.00.

COLUMBUS, OHIO, December 30, 1935.

State Employes Retirement System, Columbus, Ohio.

5051.

APPROVAL, BONDS OF CITY OF LIMA, ALLEN COUNTY,
OHIO, \$100,000.00.

COLUMBUS, OHIO, December 30, 1935.

Industrial Commission of Ohio, Columbus, Ohio.

5052.

BILL OF SALE—APPROVAL OF FORMS RESPECTING SAFETY
GLASS (SUPPLEMENTING O. A. G. 4148, APRIL 15, 1935).

SYLLABUS:

Additional questions added to "new motor vehicle" and "used motor vehicle" bill of sale forms, because of the enactment of House Bill No. 81, passed

at the regular session of the 91st General Assembly (116 O. L. 88), supplementing Opinion No. 4148, rendered April 15, 1935.

COLUMBUS, OHIO, December 30, 1935.

HON. FRANK WEST, *Registrar, Bureau of Motor Vehicles, Columbus, Ohio.*

DEAR SIR:—I am in receipt of your communication which reads as follows:

“With reference to the enactment of Sections 12629-1 to 12629-6 inclusive of the General Code and calling your attention to your opinion, No. 4148, rendered April 15, 1935, should such opinion be supplemented to include the following information on bills of sale and sworn statements of ownership?

1. Date of manufacture.
2. Type of glass used in partitions, doors, windows and windshields.”

Sections 1 and 5 of House Bill No. 81, passed at the regular session of the 91st General Assembly (116 O. L. 88), provide as follows:

Sec. 12629-1:

“That on and after January 1, 1936, and except as hereinafter otherwise provided, it shall be unlawful to operate on any public highway or street in this state, any motor vehicle which is registered in the State of Ohio, and which shall have been manufactured or assembled on or after January 1, 1936, unless such motor vehicle be equipped with safety glass, wherever glass is used, in the windshields, doors, partitions, rear windows, and windows on each side immediately adjacent to the rear window.”

Sec. 12629-5:

“The division of motor vehicles shall require sellers in bills of sale and/or owners of motor vehicles in certificates of title to certify the type of glass used in partitions, doors, windows and windshields of each motor vehicle registered and whether said vehicle was manufactured or assembled after the date of effectiveness of this act.”

In view of the enactment of these sections, it is my opinion that the bills of sale forms approved by me in Opinion No. 4148, rendered April 15, 1935,

with respect to both "used motor vehicles" and "new motor vehicles" should be supplemented by the addition on both forms of the two questions mentioned in your request, namely:

- "1. Date of manufacture.
2. Type of glass used in partitions, doors, windows and windshield."

Respectfully,

JOHN W. BRICKER,
Attorney General.

5053.

SALES TAX—SALES OF WATER PIPE OR SEWER PIPE BY
MANUFACTURER TO CONTRACTOR FOR USE IN CON-
STRUCTION CONTRACT WITH MUNICIPALITY.

SYLLABUS:

Sales of water pipe or sewer pipe by the manufacturer to a contractor are taxable under the Sales Tax Act (secs. 5546-1, et seq., G. C.) where such pipe are purchased by the contractor for use by him in carrying out a contract with a municipal corporation for the construction of a waterworks or sewer system in the municipal corporation, or of some part of such system.

Sales of such water pipe or sewer pipe by the manufacturer to a contractor for resale by him in the form in which such pipe are received by him, for use by the municipality in the construction of a projected improvement by the use of labor and services rendered by employes of the municipality, are not subject to the sales tax provided for in said act.

COLUMBUS, OHIO, December 31, 1935.

Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—This is to acknowledge the receipt of your recent communication in which you request my opinion upon the question of whether sales of water pipe or sewer pipe by a manufacturer to a contractor are taxable under the Sales Tax Act where such pipe is purchased by the contractor for the purpose of being used by him in carrying out a contract with a municipal corporation for the purpose of constructing a waterworks or sewer system in a municipal corporation, or some part of such system.

The question here presented requires a consideration of the pertinent