

depositors and other creditors and the shareholders of such an institution have a direct financial interest in it, but the public also has an interest. As above noted, the public does not directly share in the cost of liquidation. Since the legislature did not exclude from the exemption in question sales of articles to agencies of the state for use in liquidating these institutions, it is not for me to say that the legislature did not intend that the public share of liquidating expense should be borne by an exemption under the Sales Tax Act. If the legislature did not intend to exempt the sales in question, I may suggest that it is in session and by proper enactment can include such sales within the tax.

Without further extending this discussion, and specifically answering your inquiry, it is my opinion that:

1. The State of Ohio is the "consumer" of goods purchased by the Superintendent of Banks or by the Superintendent of Building and Loan Associations for use in the liquidation of a particular financial institution, although the purchase price is paid from the assets of the particular institution, and therefore such sales are not taxable under the Ohio Sales Tax Act (Sections 5546-1 to 5546-23, General Code). Opinions of the Attorney General, 1935, No. 4114, approved and followed.

2. Such goods include repair materials and implements for use in preserving and repairing property constituting an asset of a particular institution in liquidation.

Respectfully,

JOHN W. BRICKER,
Attorney General.

4201.

APPROVAL, CONTRACT FOR HEATING FOR PROJECT KNOWN AS REMODELING FORMER STATE LIBRARY FOR OHIO SENATE, \$3,634.00, AETNA CASUALTY AND SURETY COMPANY OF HARTFORD, CONN., SURETY-WUELLER AND THEADO OF COLUMBUS, OHIO.

COLUMBUS, OHIO, May 1, 1935.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works for the Ohio Senate, and Wueller and Theado of Columbus, Ohio. This contract covers the construction and completion of Contract for Heating for a project known as Remodeling former State Library for Ohio Senate, Columbus, Ohio, in accordance with Item No. 2 of the form of proposal dated April 5, 1935. Said contract calls for an expenditure of three thousand six hundred and thirty-four dollars (\$3,634.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. It is noted that it is not necessary under section 2 of House Bill No. 145 of the second special session of the 90th General Assembly, appropriating the money for this contract, that the Controlling Board approve the release of the funds.

In addition, you have submitted a contract bond upon which the Aetna Casualty and Surety Company of Hartford, Connecticut, appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared

and approved, notice to bidders was properly given in the manner authorized by paragraph 3 of House Bill No. 145 of the second special session of the 90th General Assembly, bids tabulated as required by law and the contract duly awarded.

Also, it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon, and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
JOHN W. BRICKER,
Attorney General.

4202.

APPROVAL, CONTRACT FOR GENERAL WORK FOR A PROJECT KNOWN AS REMODELING FORMER STATE LIBRARY FOR OHIO SENATE, \$20,-486.00, ROYAL INDEMNITY COMPANY OF NEW YORK, SURETY—N. J. MULLIGAN, INC., OF COLUMBUS, OHIO.

COLUMBUS, OHIO, May 1, 1935.

HON. T. S. BRINDLE, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—You have submitted for my approval a contract between the State of Ohio, acting by the Department of Public Works for the Ohio Senate and N. J. Mulligan, Inc., of Columbus, Ohio. This contract covers the construction and completion of contract for General Work for a project known as Remodeling former State Library for Ohio Senate, Columbus, Ohio, in accordance with Item No. 1, Item No. 4, Alternate G-1 and Item No. 5, Alternate G-2 of the form of proposal dated April 5, 1935. Said contract calls for an expenditure of twenty thousand four hundred and eighty-six dollars (\$20,486.00).

You have submitted the certificate of the Director of Finance to the effect that there are unencumbered balances legally appropriated in a sum sufficient to cover the obligations of the contract. It is noted that it is not necessary under section 2 of House Bill No. 145 of the second special session of the 90th General Assembly, appropriating the money for this contract, that the Controlling Board approve the release of funds.

In addition, you have submitted a contract bond upon which the Royal Indemnity Company of New York appears as surety, sufficient to cover the amount of the contract.

You have further submitted evidence indicating that plans were properly prepared and approved, notice to bidders was properly given in the manner authorized by paragraph 3 of section 2 of House Bill No. 145 of the second special session of the 90th General Assembly, bids tabulated as required by law and the contract duly awarded.

Also it appears that the laws relating to the status of surety companies and the workmen's compensation have been complied with.

Finding said contract and bond in proper legal form, I have this day noted my approval thereon, and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,
JOHN W. BRICKER,
Attorney General.