

3859.

APPROVAL, BONDS OF SUMMIT SPECIAL RURAL SCHOOL DISTRICT,
MONROE COUNTY, OHIO, \$797.32.

COLUMBUS, OHIO, January 25, 1935.

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

3860.

APPROVAL, BONDS OF GRAND RAPIDS TOWNSHIP RURAL SCHOOL
DISTRICT, WOOD COUNTY, OHIO, \$10,193.05.

COLUMBUS, OHIO, January 25, 1935.

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

3861.

SALES TAX—EXEMPTION GRANTED SALE OF ICE BY MANUFACTURER
TO RETAIL DEALER OF FOOD REQUIRING REFRIGERATION WHEN.

SYLLABUS:

A sale of ice by the manufacturer to a retail dealer in food supplies or other like articles which require refrigeration, who purchases such ice solely for the purpose of using and consuming the same in the preservation of such food supplies and other articles for sale at retail, is exempt from the tax imposed by the Sales Tax Act.

COLUMBUS, OHIO, January 25, 1935.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—This is to acknowledge the receipt of your recent communication which reads as follows:

“The Ice Manufacturers’ Association have requested the tax commission for specific rulings of section 1, paragraph 6 of amended house bill No. 134, known as the Sales Tax Act, on the construction which should be given said section as applicable to its business.

Specifically the question involved is whether or not the sale of ice to retailers for consumption comes within the meaning of:

‘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 retailing * * *.

and as such should be exempted from the payment of the tax.

Your prompt answer is respectfully requested for the reason that the act becomes operative on the 27th day of this month and it is imperative that the commission make its ruling.”

In the consideration of the question presented in your communication I assume that by the "sale of ice to retailers," as stated in your communication, you refer to the sale of ice, not to retail ice dealers, but to meat dealers, grocers and others who sell food supplies and other like articles at retail, and who purchase ice from the manufacturer for the purpose of using and consuming the same in the refrigeration and preservation of such food supplies so that the same will be in condition for sale to the consumer.

It is quite clear that the sale of ice by a manufacturer for the purposes above stated is a sale of such commodity within the meaning of the term "sale" as that term is defined in section 1 of the Sales Tax Act. However, the taxes provided for in this act are levied on retail sales as defined in the act. So far as the same are pertinent in the consideration of the question here presented the terms "retail sale" and "sale at retail" are defined in said act as follows:

" 'Retail sale' and 'sale at retail' include all sales excepting those in which the purpose of the consumer (in this case the retail dealer) is * * * to use or consume the thing transferred in * * * retailing."

Inasmuch as under the facts here presented the business of the retail dealer is to sell the food supplies preserved by the use of ice which he purchases and since the only purpose of such dealer in purchasing the ice is to preserve the food supplies for sale at retail, I have no difficulty in reaching the conclusion that under the definitive provisions of section 1 of the Sales Tax Act the sale of ice by a manufacturer to a retail dealer for the purposes above stated is excepted from the class of "retail sales" or "sales at retail" which are made taxable by the provisions of this act. I am therefore of the opinion, by way of specific answer to your question, that the sales of ice referred to in your communication are not taxable.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

3862.

APPROVAL, PAPERS RELATING TO CONVERSION OF THE CITIZENS SAVINGS ASSOCIATION OF CLEVELAND, OHIO, INTO CITIZENS FEDERAL SAVINGS AND LOAN ASSOCIATION OF CLEVELAND, OHIO.

COLUMBUS, OHIO, January 25, 1935.

HON. W. PAUL WAGNER, *Superintendent of Building and Loan Associations of Ohio, Columbus, Ohio.*

DEAR SIR:—I have examined the various papers submitted by you in connection with the conversion of The Citizens Savings Association of Cleveland, Ohio, into Citizens Federal Savings and Loan Association of Cleveland, and find the papers submitted and the proceedings of said The Citizens Savings Association, as disclosed thereby, to be regular and in conformity with the provisions of section 9660-2 of the General Code of Ohio.

All papers, including two copies of the charter issued to the said Citizens Federal Savings and Loan Association, are returned herewith to be filed by you as a part of the permanent records of your department, except one copy of the charter which the