

3463.

APPROVAL—BONDS, MINGO JUNCTION VILLAGE SCHOOL DISTRICT, JEFFERSON COUNTY, OHIO, \$5,000.00, DATED SEPTEMBER 1, 1929.

COLUMBUS, OHIO, December 28, 1938.

Public Employes Retirement Board, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of Mingo Junction Village School Dist.,
Jefferson County, Ohio, \$5,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above school district dated September 1, 1929. The transcript relative to this issue was approved by this office in an opinion rendered to the State Employes Retirement Board under date of May 4, 1938, being Opinion No. 2401.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said school district.

Respectfully,

HERBERT S. DUFFY,

Attorney General.

3464.

APPROVAL—BONDS, CITY OF TOLEDO, LUCAS COUNTY, OHIO, \$2,000.00, DATED MAY 1, 1929.

COLUMBUS, OHIO, December 28, 1938.

Public Employes Retirement Board, Columbus, Ohio.

GENTLEMEN:

RE: Bonds of City of Toledo, Lucas County, Ohio,
\$2,000.00.

The above purchase of bonds appears to be part of an issue of bonds of the above city dated May 1, 1929. The transcript relative to

this issue was approved by this office in an opinion rendered to the Teachers Retirement System under date of June 18, 1935, being Opinion No. 4343.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,

HERBERT S. DUFFY,
Attorney General.

3465.

OHIO SALES TAX—RELIGIOUS OR CHARITABLE ORGANIZATION — COUNTY FAIR — SALES —VENDOR—WHERE MEALS ARE SOLD DAY AFTER DAY—CONTINUOUS—NOT EXEMPT AS “CASUAL AND ISOLATED” SALE—SEE SECTION 5546-2 (7) G. C.—OPEN COMPETITION.

SYLLABUS:

1. *When a religious or charitable organization engages in the continuous selling of meals day after day, such sales are not exempt as being casual and isolated within the meaning of Ohio Sales Tax, Section 5546-2(7), General Code.*

2. *Even though a “casual and isolated” sale is in open competition with other non-exempt vendors, such sale is nevertheless exempt so long as it is casual and isolated, and regardless of whether or not it is consummated on the premises of the vendor.*

COLUMBUS, OHIO, December 28, 1938.

Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN: This will acknowledge receipt of your recent communication which reads as follows:

“With the advent of the county fair season the Tax Commission issued orders that all charitable and religious organizations who took concessions at county fairs for the purpose of selling meals during the period of the fair, would be required to collect the Ohio Sales Tax. This was on the basis that as soon as charitable and religious organizations left their premises and entered into open competition with other concessionaires, they would be considered in the business of selling and not entitled to an exemption on the grounds of casual sale.