

were paid for in part out of moneys raised by popular subscription and paid into the school treasury, in some manner affected the application of the exemption above noted.

As to this, it is noted that Section 4755, General Code, provides that a board of education may accept gifts upon conditions connected with such gifts and that for the purpose of enabling the board to carry out the conditions upon which the gifts are made, such board may make rules and regulations required to carry into effect the conditions upon which the gifts were made. The moneys subscribed and paid into the school treasury in this case were so made and paid, I assume, upon the express or implied condition that these moneys were to be used for the purpose of purchasing materials to be used in the construction of the stadium. In any view, it may be said that when the moneys subscribed for this purpose were paid into the school treasury they became the property of the school district as much as any other moneys in the school treasury appropriated for the purpose of constructing this stadium, and the purchases of materials for the construction of the stadium made by the board of education out of moneys thus paid into the treasury were as clearly exempted from the incidence of the sales tax provided for by Section 5546-2, General Code, as if all of the moneys used by the board of education in the purchase of these materials had come into the school treasury as the proceeds of taxes or otherwise. I am of the opinion, therefore, by way of specific answer to the question presented in your communication that the sale or sales of the materials therein referred to are not subject to the sales tax provided for by the section of the General Code above referred to.

Respectfully,

JOHN W. BRICKER,
Attorney General.

5752.

APPROVAL—CONTRACT FOR HIGHWAY IMPROVEMENT IN
UNION COUNTY, OHIO.

COLUMBUS, OHIO, June 26, 1936.

HON. JOHN J. JASTER, JR., *Director of Highways, Columbus, Ohio.*