

3942.

APPROVAL, BONDS OF CEDARVILLE TOWNSHIP RURAL SCHOOL DISTRICT, GREENE COUNTY, OHIO, \$3,478.39.

COLUMBUS, OHIO, February 14, 1935.

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

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3943.

APPROVAL, CONTRACT FOR HIGHWAY IMPROVEMENT IN HARRISON COUNTY, OHIO.

COLUMBUS, OHIO, February 14, 1935.

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

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3944.

APPROVAL, CONTRACT FOR HIGHWAY IMPROVEMENT IN LORAIN COUNTY, OHIO.

COLUMBUS, OHIO, February 14, 1935.

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

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3945.

APPROVAL, BONDS OF VILLAGE OF GLOUSTER, ATHENS COUNTY, OHIO, \$6,476.92.

COLUMBUS, OHIO, February 14, 1935.

*Industrial Commission of Ohio, Columbus, Ohio.*

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3946.

SALES TAX—SALES OF FEED, SEEDS, LIME OR FERTILIZER ARE EXEMPT.

*SYLLABUS:*

*Under the provisions of paragraph 2 of section 2 of the Sales Tax Act, sales of feed, seeds, lime or fertilizer are exempt from the tax imposed by that act.*

COLUMBUS, OHIO, February 15, 1935.

*The Tax Commission of Ohio, Columbus, Ohio.*

GENTLEMEN:—Your letter of recent date is as follows: