

116.

APPROVAL, DEEDS TO MIAMI AND ERIE CANAL LANDS IN THE CITY  
OF CINCINNATI—6 GRANTEEES.

COLUMBUS, OHIO, February 25, 1929.

HON. RICHARD T. WISDA, *Superintendent of Public Works, Columbus, Ohio.*

DEAR SIR:—This is to acknowledge receipt of your communication of recent date, submitting for my examination and approval six deeds of the State of Ohio, conveying certain parcels of surplus Miami and Erie canal lands relinquished by the city of Cincinnati to the State of Ohio, pursuant to the provisions of the act of April 20, 1927, 112 O. L. 210. The deeds transmitted are as follows:

<i>Parcel No.</i>	<i>Names and Addresses of Grantees</i>	<i>Consideration</i>
45	Goldie V. Slippy, c/o J. E. Matthews, Atty., 1006 Ingalls Building, Cincinnati, Ohio.....	\$17 00
107-A	The Model Laundry Co., c/o C. M. Leslie, Atty., 1607 Union Central Bldg., Cincinnati, Ohio .....	3,382 00
118	Edward Baumann, College Hill, E. Van Zandt Road, Cincinnati, Ohio.....	252 00
120	Edward Aufdemkamp, 3450 Colerain Avenue, Cincinnati, Ohio.....	220 00
121	Joseph J. Best, 3452 Colerain Ave., Cincinnati, Ohio.....	207 00
192	Rudolph Schumacher, 116 Washington Ave., St. Bernard, Ohio.....	20 00

I have examined the deeds submitted and I am of the opinion that they are in conformity with law. You are accordingly advised that these deeds have my approval as to form.

By virtue of the provisions of Section 9 of the act of the General Assembly above referred to, the sales of these tracts of land are made by you subject to the approval of the Governor and Attorney General. These sales meet with my approval and I have accordingly endorsed my approval upon the deed forms submitted, which are herewith returned.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

117.

TAX AND TAXATION—MOTOR VEHICLE FUEL—PURCHASED FROM  
DEALER AND SOLD IN ORIGINAL FORM—NO REFUNDER OF TAX.

**SYLLABUS:**

*A person who purchases, in large quantities, motor vehicle fuel tax paid, from a dealer in this state, and sells the same in its original form, in small quantities, is not entitled, under the provisions of Section 5534, G. C., to a refunder of said tax, as said sale does not come within the provisions of said Section wherein a refunder is granted to those who shall use any such motor vehicle fuel for any other purpose than the propulsion of motor vehicles operated, or intended to be operated, in whole, or in part, upon the highways of this state.*