

my approval thereon, and return the same herewith to you, together with all other data submitted in this connection.

Respectfully,  
JOHN W. BRICKER,  
*Attorney General.*

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2899.

APPROVAL, ARTICLES OF INCORPORATION OF THE GIBRALTAR  
MUTUAL BENEFIT ASSOCIATION, CINCINNATI, OHIO.

COLUMBUS, OHIO, July 9, 1934.

HON. GEORGE S. MYERS, *Secretary of State, Columbus, Ohio.*

DEAR SIR:—I have examined the proposed articles of incorporation of The Gibraltar Mutual Benefit Association, located at Cincinnati, Ohio, which is proposed to be organized by virtue of Sections 9445, et seq. of the General Code.

Finding these articles not to be inconsistent with the constitution and laws of the United States or of the State of Ohio, I am herewith returning them, with my approval endorsed thereon.

Respectfully,  
JOHN W. BRICKER,  
*Attorney General.*

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2900.

MOTOR VEHICLE FUEL TAX—MANUFACTURER OF CLEANING  
FLUID USING NAPHTHA UPON WHICH TAX PAID ENTITLED TO  
REFUND WHEN.

*SYLLABUS:*

*The use of naphtha by a manufacturer of cleaning fluid on which the motor vehicle fuel tax has been paid in the manufacture of such fluid, when the naphtha is so mixed with other ingredients to such extent that it loses its identity as such and becomes one of the component parts of the manufactured product, and is no longer practicable for use as a motor vehicle fuel, constitutes the manufacturer the "user" of the motor vehicle fuel for "any other purpose than the propulsion of motor vehicles" as provided in Section 5534, General Code, and entitles the manufacturer to a refund of such fuel taxes on the naphtha so used.*

COLUMBUS, OHIO, July 9, 1934.

*Tax Commission of Ohio, Columbus, Ohio.*

GENTLEMEN:—Your request for my opinion reads as follows:

"Will you kindly favor us with an opinion relative to the following:—  
There are quite a number of concerns in Ohio purchasing motor