

vendor should have collected and proceed forthwith to collect the same. It is to be presumed that the legislature in the use of the term "sales" in the above quoted provisions of Section 5546-12a used this term in the sense ascribed to it by the definitive provisions of Section 5546-1, General Code, wherein it is stated that the term "sale" includes all transactions whereby title or possession, or both, of tangible personal property is or is to be transferred for a consideration in any manner, whether absolutely or conditionally, whether for a price in money or by exchange or barter, and by any means whatsoever. It follows from this that the term "sales" as used in this connection means all sales made by the vendor and not only taxable sales. Moreover, it is to be presumed that by the time Section 5546-12a was enacted as a part of House Bill 572, the Tax Commission, as well as the legislature through its authorized committee, were able to formulate generally the relation in terms of percentage which was found to exist between the gross receipts of vendors generally in a particular line of business and the amount of sales taxes which should be collected by the trade or business on the aggregate amount of sales representing the gross receipts. This view of the reasons actuating the legislature in the enactment of this section likewise indicates that the term "sales" as used in the connection above noted was meant to include all sales made by the vendor.

It is thought that the discussion in the foregoing opinion sufficiently answers the other questions presented in your communication.

Respectfully,

JOHN W. BRICKER,
Attorney General.

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APPROVAL—BONDS OF VILLAGE OF BAY, CUYAHOGA
COUNTY, OHIO, \$27,000.00.

COLUMBUS, OHIO, July 24, 1936.

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