

Code, and it is quite obvious that the S. & S. Oil Company was such a dealer at the time of its registration in 1927. Although its status as a dealer may have been temporary, there is no provision of law making an exception or providing for any temporary registration. Once the registration is accomplished, it is the duty of the Tax Commission to file the certificates and keep an alphabetical index thereof. No provision is found for the withdrawal of a name from the index so required upon any contingency whatsoever. It inevitably follows that the company was without power to withdraw its name from the register and the Tax Commission likewise had no authority to cease treating the company as a registered dealer. It further follows that the Pure Oil Company, or any other similarly engaged organization, had the right to assume that the S. & S. Oil Company was a registered dealer and that accordingly sales of gasoline refined in Ohio to such company, in tank car lots, might and should be made tax free.

While I recognize the fact that the Legislature might well have provided some means whereby an organization, once registered as a dealer, could thereafter, upon change of the character of its business, withdraw that registration and relieve itself from the obligations imposed by law upon dealers in the way of reports, etc., it is sufficient to state that the Legislature has not so provided.

In view of my conclusion, it is unnecessary to consider the other contentions made by the Pure Oil Company, and which you quote in your letter.

By way of specific answer to your inquiry, I am of the opinion that, there being no provision in law for the withdrawal or cancellation of the registration of a dealer in motor vehicle fuel, a person, firm or corporation, when once duly registered, as a dealer, is responsible for the excise tax upon motor vehicle fuel purchased in tank car lots from a person, firm or corporation producing, refining, preparing, distilling, manufacturing or compounding such motor vehicle fuel in Ohio.

Respectfully,  
 EDWARD C. TURNER,  
*Attorney General.*

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3015.

APPROVAL, NOTES OF EUCLID VILLAGE SCHOOL DISTRICT, CUYA-HOGA COUNTY, OHIO—\$100,000.00.

COLUMBUS, OHIO, December 13, 1928.

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

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3016.

APPROVAL, BONDS OF ASHLAND CITY SCHOOL DISTRICT, ASHLAND COUNTY, OHIO—\$4,500.00.

COLUMBUS, OHIO, December 13, 1928.

*Industrial Commission of Ohio, Columbus, Ohio.*