

..... was, on the ..... day of ..... 193....., in accordance with the provisions of Section 9 of Amended Senate Bill No. 324, as enacted by the 89th General Assembly and pursuant to regulation of the Tax Commission of Ohio, duly adopted and certified to the Treasurer of State of Ohio, duly designated as a cigarette dealer authorized to purchase cigarette stamps on credit;

Now, if the said ..... shall well and truly pay to the Treasurer of State for stamps so delivered to him within such period of time after the delivery thereof as may be prescribed and make such reports and settlements as the Tax Commission may require, and fully comply with the law in such case made and provided, then this obligation shall be void; otherwise to remain in full force and effect.

Dated at ....., this ..... day of ....., 193.....

The surety (sureties) on the foregoing bond is (are) hereby approved this ..... day of ....., 193.....

Treasurer of State.

Approved as to form and amount this ..... day of ....., 193.....

Tax Commission of Ohio  
By.....

You will observe that the law requires that the Tax Commission prescribe the form and amount of the bond, and that the surety or sureties must be to the satisfaction of the Treasurer of State. It would seem, therefore, that, prior to being filed with you, the bond should contain both approvals noted upon its face, as is indicated in the form suggested above. I further suggest that each bond, upon final acceptance, contain a filing stamp indicating the date it is formally filed and therefore operative.

Respectfully,  
GILBERT BETTMAN,  
*Attorney General.*

3521.

APPROVAL, CONTRACT FOR ROAD IMPROVEMENT IN THE VILLAGE OF ELMORE, OTTAWA COUNTY, OHIO.

COLUMBUS, OHIO, August 26, 1931.

HON. O. W. MERRELL, *Director of Highways, Columbus, Ohio.*