

C. W. Ullom, acting pursuant to the authority of a resolution of the Board of Directors of the Muskingum Watershed Conservancy District. Although this resolution of the Board of Directors of said Conservancy District does not, of course, give to the persons above named the status of state officers or agents, or give them any authority to contract on behalf of the state of Ohio, their signatures on this contract encumbrance record do have the effect of authenticating the fact that the Muskingum Watershed Conservancy District has contracted for the purchase of the particular property therein described and afford a sufficient predicate to the certificate of the Director of Finance that there is a sufficient unencumbered balance to the credit of the Muskingum Watershed Conservancy District under the appropriation made to said Conservancy District in and by House Bill No. 61 enacted by the 90th General Assembly under date of April 7, 1934; all of which is contemplated by and is in accordance with the agreement entered into by and between the Controlling Board and the Board of Directors of said Conservancy District with respect to the expenditure of the moneys appropriated by said act for the uses and purposes of the Conservancy District.

In this view and for the purpose above stated, this contract encumbrance record has been properly executed and the same shows that there is a sufficient unencumbered balance in the appropriation account covered by the moneys released by the Board of Control to pay the purchase price of the real property here in question, which purchase price is the sum of \$9000.00. In this connection, it is noted that under date of December 5, 1934, the Controlling Board released from this appropriation account an additional sum of \$100,000, which is an amount sufficient to cover the purchase price of the real property here in question and of all other tracts of land which have been submitted to this office for consideration.

Subject to the exceptions above noted, the title to the above described property of George B. Milligan is approved, and the certificate of title, warranty deed, contract encumbrance record No. 18 and other files relating to this purchase are herewith enclosed for further appropriate action on your part and upon the part of the Auditor of State.

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

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3891.

APPROVAL, BOND FOR THE FAITHFUL PERFORMANCE OF HIS DUTIES  
 AS RESIDENT DIVISION DEPUTY DIRECTOR—LOUIS L. DRASLER.

COLUMBUS, OHIO, January 31, 1935.

HON. JOHN JASTER, JR., *Director of Highways, Columbus, Ohio.*

DEAR SIR:—You have submitted a bond, in the penal sum of \$5,000, with surety as indicated, to cover the faithful performance of the duties of the official as hereinafter listed:

Louis L. Drasler, Resident Division Deputy Director in Division No. 12  
 —The United States Fidelity and Guaranty Company.

The above bond is undoubtedly executed pursuant to the provisions of sections 1182 and 1182-3, General Code. These sections, so far as pertinent, provide as follows:

"Sec. 1182. \* \* \* Each division deputy director shall give bond in the sum of five thousand dollars, conditioned for the faithful performance of his duties with sureties to the approval of the state highway director \* \* \*."

"Sec. 1182-3. \* \* \* All bonds hereinbefore provided for shall be conditioned upon the faithful discharge of the duties of their respective positions, and such bonds \* \* \* shall be approved as to sufficiency of the sureties by the director, and as to legality and form by the attorney general, and be deposited with the secretary of state \* \* \*."

After an examination of the bond, I find same to have been properly executed in accordance with the above statutory provisions and am therefore approving same and returning it, together with all other papers forwarded in connection therewith.

Respectfully,

JOHN W. BRICKER,

*Attorney General.*

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3892.

SALES TAX—EFFECTIVE DATE OF AMENDED HOUSE BILL NO. 134.

SYLLABUS:

1. *Amended House Bill No. 134 of the second special session of the 90th General Assembly became effective as a law of Ohio on December 13, 1934, but the tax levy imposed by the act did not, by express provision of the act, become operative until January 1, 1935.*

2. *The Order of the Tax Commission fixing January 27, 1935, as the date when the sales tax shall be operative, is void.*

3. *The Tax Commission has no authority to differentiate between sales involving the immediate transfer of the property sold, and sales involving a subsequent transfer of such property, as to their taxability.*

COLUMBUS, OHIO, February 1, 1935.

*The Tax Commission of Ohio, Columbus, Ohio.*

GENTLEMEN:—Acknowledgment is hereby made of the receipt of your recent communication which reads as follows:

"During the past few days many inquiries have come to this Commission relative to the effective date of Amended House Bill No. 134 enacted by the 90th General Assembly, 2d special session, known as the Sales Tax Act.

The question involved is whether or not 'the actual effective date' as used in the Act means the date when the tax will actually start to be collected, which is January 27, 1935, or does it mean January 1, 1935, the date the Act became effective?

In the event the effective date is January 1, 1935, could tax be collected on property transferred under contracts executed subsequent to January 1, 1935, and prior to January 27, 1935, wherein said property is to