

from France, held, as indicated by the headnotes in the report of the case, as follows:

“1. Goods imported from a foreign country, upon which the duties and charges at the customhouse have been paid, are not subject to State taxation whilst remaining in the original cases, unbroken and unsold, in the hands of the importer, whether the tax be imposed upon the goods as imports, or upon the goods as part of the general property of the citizens of the State, which is subjected to an ad valorem tax.

2. Goods imported do not lose their character as imports, and become incorporated into the mass of property of the State until they have passed from the control of the importer, or been broken up by him from their original cases.”

The decision of the Supreme Court of the United States in this case has been consistently followed in the decisions of the courts in later cases on this question; and it may be said with respect to the question presented in your communication that intoxicating liquors which have been imported into this State from foreign countries and which are in the possession of the importer in the original packages or containers in which such property was shipped, are not in such situation subject to taxation, and that such immunity from taxation exists until the importer has sold such intoxicating liquors in such original packages or otherwise, or until such original packages or containers have been broken for the purpose of selling liquors therein contained.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*

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494.

BONDS—PORTSMOUTH CITY SCHOOL DISTRICT, SCIOTO  
COUNTY, \$10,000.00.

COLUMBUS, OHIO, April 27, 1939.

*Retirement Board, Public Employes' Retirement System, Columbus, Ohio.*

GENTLEMEN:

RE: Bonds of Portsmouth City School District, Scioto  
County, Ohio, \$10,000.00.

The above purchase of bonds appears to be part of a \$400,000 issue of school bonds of the above city dated September 1, 1921. The trans-

cript relative to this issue was approved by this office in an opinion rendered to the State Teachers Retirement Board under date of September 4, 1930, being Opinion No. 2289.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*

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495.

BONDS—CITY OF YOUNGSTOWN, MAHONING COUNTY—  
BRIDGE, \$3,000.00—STREET WIDENING, \$17,000.00.

COLUMBUS, OHIO, April 27, 1939.

*Retirement Board, Public Employes' Retirement System, Columbus, Ohio.*

GENTLEMEN:

RE: Bonds of the City of Youngstown, Mahoning County,  
Ohio: \$3,000.00 Bridge \$17,000.00 Street Widening

The above purchase of bonds appears to be part of a \$590,600 issue of Bridge Bonds and part of a \$1,845,000 issue of Street Widening Bonds of the above city, dated October 1, 1938. The transcripts relative to both issues were approved by this office in opinions rendered to the State Public School Employes' Retirement System under dates of January 27, and March 2, 1939, being Opinions Nos. 52 and 223.

It is accordingly my opinion that these bonds constitute valid and legal obligations of said city.

This opinion supplements and supersedes my Opinion No. 478 of April 26, 1939.

Respectfully,

THOMAS J. HERBERT,  
*Attorney General.*