

dealer in this state to a customer in another state in the manner indicated in your communication are not subject to the excise tax provided with respect to the sale of such articles in this state.

Respectfully,
 JOHN W. BRICKER,
Attorney General.

2254.

APPROVAL, CONTRACT FOR HIGHWAY IMPROVEMENT IN THE CITY
 OF LANCASTER, FAIRFIELD COUNTY, OHIO.

COLUMBUS, OHIO, February 5, 1934.

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

2255.

VILLAGE—BOARD OF PUBLIC AFFAIRS MAY EMPLOY EX-MARSHAL
 AS GAS METER READER WITHIN ONE YEAR AFTER EXPIRATION
 OF HIS TERM.

SYLLABUS:

The board of public affairs of a village may legally hire at a definite salary an ex-marshal of said village, in the capacity of a gas meter reader, within one year after such ex-marshal's term has expired.

COLUMBUS, OHIO, February 5, 1934.

HON. RAY W. DAVIS, *Prosecuting Attorney, Circleville, Ohio.*

DEAR SIR:—I am in receipt of your recent communication which reads as follows:

“I would like very much to have an opinion upon the following question:

May the Board of Public Affairs of a Municipal Corporation hire at a definite salary within one year after his term has expired, an ex-marshal of that corporation to read Gas Meters for it without violating section 12912 of the Ohio General Code, or any other pertinent section?”

Section 12912, General Code, reads as follows:

“Whoever, being an officer of a municipal corporation or member of the council thereof or the trustee of a township, is interested in the profits of a contract, job, work or services for such corporation or township, or acts as commissioner, architect, superintendent or engineer, in work undertaken or prosecuted by such corporation or township during the term for which he was elected or appointed, or for one year there-