

4253.

APPROVAL, NOTES OF NILES CITY SCHOOL DISTRICT, TRUMBULL COUNTY, OHIO—\$47,000.00.

COLUMBUS, OHIO, April 18, 1932.

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

4254.

TAX AND TAXATION—PUBLISHER OF NEWSPAPER AND PERSONS MAKING BOOKS ARE MANUFACTURERS WITHIN MEANING OF SECTION 5388, G. C.

*SYLLABUS:*

*The publisher of a newspaper is a manufacturer within the meaning of that term as used in section 5388, General Code, providing for the valuation at which the personal property of a manufacturer used in business shall be listed.*

*Job printers and persons engaged in the business of making books, blank books and stationery and selling the same for profit are manufacturers within the provisions of section 5388, General Code.*

COLUMBUS, OHIO, April 18, 1932.

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

GENTLEMEN:—This is to acknowledge the receipt of your recent communication which reads as follows:

“Considerable question has arisen relative to the proper classification of newspaper publishers, job printers and similar taxpayers under the provisions of Amended Senate Bill 323.

It has been claimed that newspaper publishers, etc., are manufacturers and consequently entitled to a 50% rate on their engines, machinery, tools and equipment, and inventories, rather than a 70% assessment. We therefore request your formal opinion regarding the proper classification of newspaper publishers, job printers and other similar taxpayers.”

The questions presented in your communication require a consideration of the following sections of the General Code as they have been amended or enacted by the 89th General Assembly in and by Amended Senate Bill No. 323, 114 O. L. 719, 720.

Sec. 5385. “A person who purchases, receives or holds personal property, of any description, for the purpose of adding to the value thereof by manufacturing, refining, rectifying, or by the combination of different materials with a view of making a gain or profit by so doing, is a manufacturer, and, when he is required to return a statement of the amount of his personal property used in business, he shall include therein the