

Division Deputy Director, Division No. 3; upon the other bond the name of K. B. Graham appears as principal, the Globe Indemnity Company as surety and the bond is conditioned to cover the faithful performance of the duties of the principal as Resident District Deputy Director in Morrow County.

Finding said bonds legal and proper as to form, I have endorsed my approval thereon and return the same herewith.

Respectfully,

GILBERT BETTMAN,

Attorney General.

3967.

APPROVAL, NOTES OF SEBRING VILLAGE SCHOOL DISTRICT,
MAHONING COUNTY, OHIO—\$10,000.00.

COLUMBUS, OHIO, January 19, 1932.

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

3968.

GASOLINE TAX—REFUND OF SUCH MAY BE ASSIGNED.

SYLLABUS:

A written assignment of an entire amount due as refunds of gasoline taxes under section 5534, General Code, is valid and the tax commission is authorized to accept such an assignment.

COLUMBUS, OHIO, January 19, 1932.

The Tax Commission of Ohio, Columbus, Ohio.

GENTLEMEN:—This will acknowledge receipt of your request for my opinion, which reads as follows:

“Will you kindly furnish us with an opinion as to the legality of an individual user of motor vehicle fuel who makes application for refund of the tax paid on such motor vehicle fuel assigning his interest in such refund to a third person?

We have a request from the X Refining Corporation with which we think you are familiar but we will explain it fully so that you will have all the facts.

This corporation wishes to sell naphtha to dry cleaners and others and at the time of sale they will bill the purchaser for the price of the naphtha also the tax but they will make collection of only the price of the naphtha and within thirty to sixty days they will have their customer assign his rights to refund of the tax to themselves, the X Refining Corporation. The user will make out his application for refund in the usual manner and at the same time will assign his right to the refund to the X Refining Corporation.

The only change that they are requesting is that instead of individual checks being made to the user, individual checks are to be made to the seller or one check may be issued to the seller to cover all assignments for a certain period.”

Your inquiry involves the authority to recognize valid assignments of refunds due under section 5534 of the motor vehicle tax law of Ohio. Section 5534 reads as follows:

“Any person who shall use any motor vehicle fuel on which the