OPINIONS

3817.

8

APPROVAL, BONDS OF MARIETTA TOWNSHIP RURAL SCHOOL DISTRICT, WASHINGTON COUNTY, OHIO, \$722.39.

COLUMBUS, OHIO, January 15, 1935. Retirement Board, State Teachers Retirement System, Columbus, Ohio.

3818.

APPROVAL, BONDS OF PORT WASHINGTON—SALEM VILLAGE SCHOOL DISTRICT, TUSCARAWAS COUNTY, OHIO, \$5,496.83.

COLUMBUS, OHIO, January 15, 1935. Retirement Board, State Teachers Retirement System, Columbus, Ohio.

3819.

APPROVAL, BONDS OF GRANGER RURAL SCHOOL DISTRICT, MEDINA COUNTY, OHIO, \$1,546.74.

COLUMBUS, OHIO, January 15, 1935. Retirement Board, State Teachers Retirement System, Columbus, Ohio.

3820.

APPROVAL, BONDS OF ALLEN COUNTY, OHIO, \$24,000.00.

COLUMBUS, OHIO, January 15, 1935.

Industrial Commission of Ohio, Columbus, Ohio.

3821.

TAX AND TAXATION—BOTTLED BEVERAGES SOLD TO CAMP EXCHANGES FOR RESALE TO MEMBERS OF CIVILIAN CONSERVATION CORPS CAMPS NOT EXEMPT FROM TAXES IMPOSED BY SECTION 6212-49b, G. C.

## SYLLABUS:

The fact that bottled beer and other bottled beverages are sold to camp exchanges for the purpose of being there sold at retail to officers and members of Civilian Con-