

Case No. 16,759. UNITED STATES v. WOODS.  
[24 Int. Rev. Rec. 150; 3 Cin. Law Bui. 59.]

Circuit Court, N. D. Ohio.

1878.

INTERNAL REVENUE—ILLEGAL SALES OF LIQUOR—RETAILER—JANITOR OF CLUB.

[Sales of liquors belonging to a social club by the janitor thereof to the individual members, the money being deposited in the treasury of the club, makes the janitor a retail liquor dealer, and subject to indictment, where no special tax was paid.]

The defendant [Edwin Woods] was indicted, first, for carrying on the business of a retail dealer in liquor, without having paid the special tax therefor, and, second, for negligently failing to place and keep conspicuously in his establishment the stamp denoting the payment of special tax. Plea of not guilty. Tried to a jury and verdict of guilty, and motion for new trial.

The evidence showed that the defendant was the janitor of the Garrettsville Mutual Benefit Club, formed for the purpose of social amusement; that the club owned certain spirituous liquors, and kept them for the use of the members of the club, who were entitled to use them on paying to the janitor for the use of the club, the value thereof; that the defendant, as janitor, at the time stated in the indictment, had furnished such liquors to the members, and received therefor, pay for the same, which went into the treasury of the club. Held that the club, as a body, was the owner of the liquors, and the janitor who sold the same to individual members of the club, made himself a retail dealer, and in so doing violated the statute.

Motion for new trial overruled.