

Ohio Manufacturing Machinery Equipment Sales Tax Exemption

Overview

Ohio's tax law exempts manufacturing equipment from sales tax (both county and state).

Program Description

"Manufacturing Machinery & Equipment Sales Tax Exemption – Provides an exemption from state and county sales tax for companies that purchase machinery and equipment for manufacturing activities. Vendor needs a blanket exemption certificate, available on-line at the Department of Taxation's website (<http://tax.ohio.gov>) under Business, Tax Forms. [Or click this link to download the form directly.](#)

Rate/Terms

Exempts business from entire state and county sales tax for purchases of machinery and equipment used primarily for manufacturing.

Benefits

Provides significant tax savings for companies and individuals that are involved in manufacturing in Ohio.

Eligibility

Includes machinery, equipment, supplies and fuel used primarily in a manufacturing operation to produce tangible personal property for sales.

More Information

Detailed information, including the full Tax Rules 5703-9-21, can be viewed at this link:

http://www.tax.ohio.gov/legal/rules/final/5703_09/5703_9_21.aspx

If you have specific questions on this, please call the Ohio Dept. of Taxation at 888-405-4039. Press 2 to speak with someone regarding sales/use tax, then press 3.



Sales and Use Tax Blanket Exemption Certificate

The purchaser hereby claims exception or exemption on all purchases of tangible personal property and selected services made under this certificate from:

(Vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser must state a valid reason for claiming exception or exemption.

Purchaser's name

Purchaser's type of business

Street address

City, state, ZIP code

Signature

Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code. This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.