



Ohio Revised Code

Section 5709.55 Grape products - personal property exemption.

Effective: September 28, 2016

Legislation: House Bill 342 - 131st General Assembly

Personal property used exclusively to transport, store, crush, press, process, ferment, or age grape agricultural products in the production of grape juice or grape wine, and grape juice or grape wine held in the course of business, but not held in labeled containers in which it will be sold, are exempt from personal property taxation if either of the following apply:

(A) The property is used or held by the holder of a liquor permit issued under section 4303.03 or 4303.031 of the Revised Code whose primary business is the production of wine.

(B) The production is used or held by a person or enterprise engaged in agriculture that sells the grape agricultural products or juice or wine to a holder of a liquor permit issued under section 4303.03 or 4303.031 of the Revised Code if the primary business of the permittee is the production of wine.
