



Ohio Administrative Code

Rule 5703-9-04 Use tax; taxable use of tangible personal property manufactured for sale or purchased for resale.

Effective: July 17, 2020

(A) A vendor, wholesaler, lessor, manufacturer, or other person who removes from inventory tangible personal property that was purchased without payment of sales or use tax on the basis that the tangible personal property was intended to be resold pursuant to division (E) of section 5739.01 of the Revised Code, and temporarily or permanently stores, uses, or otherwise consumes such tangible personal property in a taxable manner inconsistent with such claim of exception, shall accrue and pay use tax on the price of the tangible personal property, as defined in division (G) of section 5741.01 of the Revised Code.

(B) A manufacturer who produces tangible personal property which he has manufactured from raw materials or component parts purchased without payment of sales or use tax on the basis that the raw materials or parts were intended to be incorporated into a product for sale pursuant to division (B)(42)(a) of section 5739.02 of the Revised Code, and that temporarily or permanently stores, uses, or otherwise consumes such tangible personal property in a taxable manner inconsistent with such claim of exemption, shall accrue and pay use tax on the price of such tangible personal property, as defined in division (G) of section 5741.01 of the Revised Code and in accordance with paragraph (A) of rule 5703-9-21 of the Administrative Code.
