



## Ohio Administrative Code

### Rule 5703-9-20 Sales and use tax; production or fabrication of tangible personal property.

Effective: May 5, 2022

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(A) Production or fabrication of tangible personal property for a consideration is included in the definition of "sale" and "selling," as defined in division (B) of section 5739.01 of the Revised Code, whether all or a portion of the materials are supplied by the person performing the production or fabrication, by the consumer, or by a third party. Any change in the substance or form of tangible personal property, so as to create a new article or substantial change in an existing article of tangible personal property, constitutes "production" or "fabrication."

(B) The price of the transaction is the entire amount charged to the purchaser for such production or fabrication, including charges for the cost of materials, labor, overhead, and profit, pursuant to division (H) of section 5739.01 of the Revised Code and rule 5703-9-52 of the Administrative Code.

(C) A person engaged in production or fabrication of tangible personal property for consideration is deemed to be manufacturing for sale and subject to the provisions of rule 5703-9-21 of the Administrative Code.

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