



Ohio Administrative Code

Rule 5703-9-27 Sale of food to students by public, private and parochial schools, colleges and universities.

Effective: December 19, 2016

Sales of food to students only by a private, public or parochial school, college or university off the premises of such school when made by or under the direct control and supervision of such school shall be deemed to be within the exemption provided in division (B)(3) of section 5739.02 of the Revised Code.

The sales tax shall not apply to the sales of food to students only by fraternities, sororities, cafeterias and dormitories in public, parochial and private schools, colleges and universities.

Dormitories shall include those buildings operated by public, parochial and private schools, colleges and universities in which students make their homes while attending such schools. Dormitories, cafeterias and dining rooms shall not include boarding and rooming houses operated by private individuals.

Fraternities and sororities shall include all student social organizations officially recognized by, under the supervision of and maintained in public, parochial and private schools, colleges and universities operating dining rooms for their student members. Such organizations do not include rooming and boarding houses operated by private individuals.
