



## Ohio Administrative Code

### Rule 5703-9-28 Sales and use tax: newspapers and magazines.

Effective: [December 5, 2022](#)

---

(A) As used in this rule:

(1) "Newspaper" means an unbound publication bearing a title or name which is regularly published, at least as frequently as biweekly, and distributed from an established place of business to the general public primarily in a specific geographic area, for a definite price per copy or subscription period. A newspaper must contain in all editions substantial news matter of international, national, or local events and will normally contain advertisements, photographs, illustrations, editorial comment, opinions, legal notices, and other announcements of public interest. Newspaper does not include a newsletter or similar unbound periodical of interest only to certain trade, professional, commercial, or hobby interests and which does not serve the purpose of providing instruction, enlightenment, or entertainment to the general public.

(2) "Community newspaper" means an unbound publication bearing a title or name that is regularly published, from a fixed place of business, at least as frequently as biweekly, the majority of copies of which are distributed to households in its service area, which contains news, editorial comment, opinions, features, advertisements, or other matters of public interest, provided that such publication is not owned or controlled by individuals or business concerns which publish it as an auxiliary to and essentially for the advancement of another non-newspaper business of those who own or control such publication. "Community newspaper" includes any advertising insert actually published by the same person who publishes the community newspaper and is distributed therewith.

(3) "Magazines distributed as controlled circulation publications" means magazines containing at least twenty-four pages, at least twenty-five per cent editorial content, issued at regular intervals four or more times a year, and circulated without charge to the recipient, provided that such magazines are not owned or controlled by individuals or business concerns which conduct such publications as an auxiliary to, and essentially for the advancement of the main business or calling of, those who own or control them.



(B) Sales and use tax do not apply to the sale or use of:

(1) Newspapers;

(2) Community newspapers; and

(3) Magazines distributed as controlled circulation publications.