



## Ohio Administrative Code Rule 5703-9-30 Auctions and auctioneers.

Effective: June 14, 2018

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Where auction sales are conducted at regular or frequent intervals by the same person or persons, at a place of business subject to their control, the person or persons conducting such sales must procure a vendor's license and collect the tax regardless of whether the merchandise sold is owned by them or by other individuals who have contracted to pay, in some way, for the services of the auctioneer in making the sale.

Where the owner of goods sold at auction at the owner's place of business is engaged in the business of selling tangible personal property, the auctioneer is deemed to be the agent of the owner and the owner is responsible for collection of the tax on each transaction.

The auctioneer is not responsible for collecting tax when the transaction is a casual sale of items acquired for non-business use which are sold by the auctioneer employed directly by a person for such purpose, provided the location of such sale is not the auctioneer's permanent place of business. "Permanent place of business" includes any location where such auctioneer has conducted more than two auctions during the year.

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