



Ohio Administrative Code

Rule 5703-9-31 Florists.

Effective: September 23, 2017

Florists and nurserypersons are vendors and must procure a vendor's license and collect the tax on all sales of tangible personal property.

In cases of sales of tangible personal property by one florist or nurserypersons to another florist or nurserypersons for the purpose of propagation or resale, the tax does not apply.

The tax shall be collected on orders taken by an Ohio florist or nurserypersons to be assigned to a second florist or nurserypersons, whether the delivery is to be made within or without the state. A florist or nurserypersons making deliveries pursuant to orders received from another florist or nurserypersons, shall not collect the tax regardless of whether the florist or nurserypersons forwarding the order is within or without the state of Ohio.

The general siting provisions found in section 5739.033 of the Revised Code apply.
