



Ohio Administrative Code

Rule 5703-9-35 Purchases, as a liquidator of closed institutions, by superintendents of insurance, banks, and building and loan associations.

Effective: September 23, 2017

Sales of tangible personal property to the superintendent of insurance of Ohio, the superintendent of financial institutions and the superintendent of building and loan associations of Ohio, in their capacities as liquidators of closed institutions under their respective jurisdictions, are not sales to the state or any of its political subdivisions within the meaning of division (B)(1) of section 5739.02 of the Revised Code and are subject to the tax.
