



Ohio Administrative Code Rule 5703-9-39 Interstate commerce.

Effective: June 14, 2018

When tangible personal property is sold within the state and the vendor is obligated to deliver it to a point outside of the state, or to deliver it to a carrier or to the mails for transportation to a point outside of the state, the Ohio sales tax does not apply. However, where tangible personal property pursuant to a sale is delivered in this state to the buyer or to an agent of his other than an interstate carrier the retail sales tax applies notwithstanding that the buyer may subsequently transport the property out of the state.
