



Ohio Administrative Code

Rule 5703-9-40 Sales of personalty belonging to another.

Effective: January 7, 2024

Persons engaged in the business of selling tangible personal property who are authorized, engaged or employed to sell tangible personal property belonging to another are the vendors of such tangible personal property and will be responsible for the proper collection and remittance of the sales tax with respect to such sales.

Persons engaged in the business of selling tangible personal property includes persons who hold themselves out to the public as conducting a business regardless of whether the merchandise sold is owned by them or by other persons who have authorized, engaged or employed them to sell tangible personal property, e.g. consignment sales.
