



## Ohio Administrative Code

### Rule 5703-9-42 Installation or sale of septic tanks.

Effective: June 14, 2018

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A person who, upon order of the owner of land or upon order of a building contractor or subcontractor, furnishes a septic tank for a building and delivers it by placing it in an excavation prepared by another, but does not connect the inlet of the tank to the building and the outlet to the leaching bed, is the vendor of the septic tank and is responsible for collection of the sales tax on the sale.

The mere fact that several sections of the tank may be cemented together by the vendor in the excavation, at the time of delivery, does not result in the tank being incorporated into the structure or an improvement to real property at that time, since it is still unavailable for use until connections are completed.

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