



## Ohio Administrative Code

### Rule 5703-9-43 Books, manuals, bulletins, lists or similar materials.

Effective: January 7, 2024

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Transactions which involve the transfer, for a consideration, of title or possession of books, manuals, bulletins, lists or similar materials providing current information or data on a particular subject which are furnished and/or supplemented on a continuing basis pursuant to a contract are sales.

Books include but are not limited to textbooks, dictionaries, bound volumes of all kinds, instruction books or booklets, and loose-leaf information services such as tax information services, labor information services, credit or financial information services. Printed materials which may supplement, explain, amend, revise, or otherwise alter, expand, or render current a book previously issued (including a so-called supplement or pocket part) are also included. Printed materials includes matter which is mimeographed or multigraphed or duplicated in any other manner.

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