



Ohio Administrative Code

Rule 5703-9-48 Sales tax; purchases made with food stamp coupons.

Effective: January 7, 2024

The sales tax does not apply to sales of food to persons using food stamp coupons to purchase the food pursuant to the supplemental nutrition assistance program or food stamp program. As used in this rule, "food" and "coupon" have the same meaning as in the Food and Nutrition Act of 2008, 7 U.S.C. 2012, as amended, and federal regulations adopted pursuant to that act.

When a person using food stamp coupons has insufficient coupons to pay the full amount of a transaction, the vendor will apply the value of the coupons first to any food that would otherwise be subject to sales tax if not purchased with food coupons.
