



## Ohio Revised Code

### Section 5749.01 Severance tax definitions.

Effective: June 30, 2010

Legislation: Senate Bill 165 - 128th General Assembly

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As used in this chapter:

- (A) "Ton" shall mean two thousand pounds as measured at the point and time of severance, after the removal of any impurities, under such rules and regulations as the tax commissioner may prescribe.
- (B) "Taxpayer" means any person required to pay the tax levied by Chapter 5749. of the Revised Code.
- (C) "Natural resource" means all forms of coal, salt, limestone, dolomite, sand, gravel, natural gas, and oil.
- (D) "Owner" has the same meaning as in section 1509.01 of the Revised Code.
- (E) "Person" means any individual, firm, partnership, association, joint stock company, corporation, or estate, or combination thereof.
- (F) "Return" means any report or statement required to be filed pursuant to Chapter 5749. of the Revised Code used to determine the tax due.
- (G) "Severance" means the extraction or other removal of a natural resource from the soil or water of this state.
- (H) "Severed" means the point at which the natural resource has been separated from the soil or water in this state.
- (I) "Severer" means any person who actually removes the natural resources from the soil or water in this state.



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