

## **Ohio Manufacturing Machinery Equipment Sales Tax Exemption**

### **Overview**

Ohio's tax law exempts manufacturing equipment from sales tax (both county and state).

### **Program Description**

"Manufacturing Machinery & Equipment Sales Tax Exemption – Provides an exemption from state and county sales tax for companies that purchase machinery and equipment for manufacturing activities. Vendor needs a blanket exemption certificate, available on-line at the Department of Taxation's website (<http://tax.ohio.gov>) under Business, Tax Forms. [Or click this link to download the form directly.](#)

### **Rate/Terms**

Exempts business from entire state and county sales tax for purchases of machinery and equipment used primarily for manufacturing.

### **Benefits**

Provides significant tax savings for companies and individuals that are involved in manufacturing in Ohio.

### **Eligibility**

Includes machinery, equipment, supplies and fuel used primarily in a manufacturing operation to produce tangible personal property for sales.

### **More Information**

Detailed information, including the full Tax Rules 5703-9-21, can be viewed at this link:

[http://www.tax.ohio.gov/legal/rules/final/5703\\_09/5703\\_9\\_21.aspx](http://www.tax.ohio.gov/legal/rules/final/5703_09/5703_9_21.aspx)

If you have specific questions on this, please call the Ohio Dept. of Taxation at 888-405-4039. Press 2 to speak with someone regarding sales/use tax, then press 3.