

The appropriate reason, from the following list, shall be inserted in the unit or blanket exemption certificate when claiming exemption or exception from the Ohio Sales Use Taxes.

- (1) For resale in the form in which the same is, or to be, received.
- (2) For use or consumption:
 - (A) As a material or part for incorporation(s) into personal property to be produced for sale by manufacturing, assembling, processing or refining. (8)
 - (B) Directly in production of personal property for sale by manufacturing, processing, refining, assembly or mining (1) (8)
 - (C) Directly in production of personal property for sale by farming, agriculture, horticulture or floriculture. (2)
 - (D) Directly in production of crude oil or natural gas. (2)
 - (E) Directly in rendition of a public or utility service. (6)
 - (F) Directly in industrial cleaning of personal property. (6)
 - (G) Directly in cleaning personally property used in rendition of a towel or linen service or supply. (6)
 - (H) Directly in commercial fishing. (6)
- (3) To holding the thing transferred as security for performance of an obligation of the vendor.
- (4) To sell, hold use or consume the article as evidence of a contract of insurance.
- (5) A sale:
 - (A) To a Church (6)
 - (B) To an organization not-for-profit, operated exclusively for charitable purpose in this state. (4)
 - (C) Of a ship or vessel for the principally in interstate or foreign commerce, or of repairs, alterations, fuels, and lubrications therefor. (6)
- (6) A sale, of packages or of materials and parts therefor, or of machinery, equipment, and materials for use in packing personal property produced for sale or sold at retail, to a person engaged in:
 - (A) Production of personal property for sale by manufacturing, assembling, processing, or mining. (1) (8)
 - (B) Production of personal property for sale by farming, agriculture, horticulture, or floriculture. (2)
 - (C) Production of crude oil or natural gas. (3)
 - (D) Making retail sales. (5)
- (7) A sale, to a person engaged in manufacturing, assembling, processing or refining, or handling and transportation equipment other than motor vehicles licensed to operate on public highways, for use in: (8)
 - (A) Intra plant transfers of personal property in the process of production for sale.
 - (B) Shipment, between plants operated by the same person, of personal property in the process of production for sale.
- (8) A sale, to a person engaged in farming, agriculture, horticulture, or floriculture of tangible personal property for use or consumption: (2)
 - (A) Directly in the production of article for use or consumption directly in the production of other personal property for sale.
 - (B) In conditioning or holding of products produced for sale, or in condition or holding of articles produced for use or consumption directly in the production of other personal property for sale.
 - (C) As a material or part for incorporation into articles to be produced for use or consumption directly in production of other personal property for sale.
- (9) A sale, of brace or other similar medical or surgical devices for supporting a weakened or useless part of the human body.
- (10) A sale, of emergency or fire protection vehicles or equipment to a not-for-profit organization for use solely in providing fire protection and emergency service for a political subdivision of the state.
- (11) A sale, to the holder of an air pollution control certificate, or tangible personal property to be incorporated as a material or part into an air pollution control facility.
- (12) A sale, to the holder of an Industrial water pollution control certificate, of tangible personal property to be incorporated as a material or part into an industrial water pollution control facility.

CLASSIFICATION EXPLANATION

- (1) Mining includes the extraction from the earth of all substances which are classed geologically as minerals.
- (2) Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged directly in farming, agriculture, horticulture, or floriculture.
- (3) Persons engaged in rendering services in the exploration for, and production of, crude oil and natural gas for others are deemed engaged directly in the production of crude oil or natural gases.
- (4) The law provides: "Charitable purposes means the relief of poverty, the improvement of health through the alleviation of illness, disease, or injury, the promotion of education by an institution of learning which maintains a faculty of qualified instructors, teachers regular continuous courses of study and confers a recognized diploma upon completion of a specific curriculum, or the promotion of education by an organization engaged in carrying on research in, or the dissemination of scientific and technological knowledge and information primarily for the public. Nothing in this division shall be deemed to exempt sales to any organization for use in the operation or carrying on of a trade or business."
- (5) "Making retail sales" means the effecting of transactions wherein one party is obligated to pay the price and the other party is obligated to transfer title to or possession of the item sold, but it does not include the delivery of items thereafter nor the preliminary acts of promoting or soliciting the retail sales.
- (6) "Used directly in the rendition of a public utility service" means that property which is to be incorporated into and will become a part of the consumer's production, transmission, transportation, or distribution system which retains its classification as a tangible personal property after such incorporation; fuel or power used in the production, transmission, transportation or disruption; and tangible personal property used in the repair and maintenance of the production, transmission, transportation or distribution system including only such motor vehicles as are specially designed and equipped for such use.
- (7) "Industrial Cleaning" means the business or occupation of removing soil or dirt from articles of tangible personal property belonging to others.
- (8) "Manufacturing" or "Processing" means the transformation or conversion of materials or things into a different state or form that in which they originally existed and for the purpose of the exceptions contained in division (E) (2) of section 5739.01 of the revised code, includes the adjuncts used during and in, necessary to carry on and continue, production to complete a product at the same location after such transforming or converting has commenced.