



STEC-U
Rev. 3/15/04

Sales and Use Tax Unit Exemption Certificate

The purchaser hereby claims exception or exemption on the purchase of tangible personal property and selected services made under this certificate from:

_____ (vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchase, or both, as shown hereon:

Purchaser must state a valid reason for claiming exception or exemption.

Purchaser's name

Street address

City, state, ZIP code

Signature

Title

Date signed

Vendor's license number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchaser must comply with either rule 5703-9-10 or 5703-9-25 of the Administrative Code.

This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.

Location of the legislation:

Ohio Revised Code

TITLE [57] LVII TAXATION

CHAPTER 5739: SALES TAX

§ 5739.02 Levy of sales tax; purpose; rate; exemptions.

(39) Sales of personal computers, computer monitors, computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students.

Legislative Session : 147 v H 215 (Eff 9-29-97)