

**Sharon, Carla**

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**Subject:** FW: Ohio State and alcohol tax exemption

**From:** Gill, Scott D.

**Sent:** Friday, April 18, 2014 3:57 PM

**To:** Sharon, Carla; chris@harvestpizzeria.com; jandrioff@adu.com

**Cc:** Routt, Lisa

**Subject:** RE: Ohio State and alcohol tax exemption

I contacted the Ohio Dep't of Taxation again via phone yesterday, and was told the following by Michelle through her supervisor:

- All Alcohol sales are subject to Ohio sales tax
- Purchasers with valid exemptions are not required to pay the tax (if paid for with Company funds)
- ORC 5739.02 (B) (1) is a valid exemption for OSU: [Sales to the state or any of its political subdivisions, or to any other state or its political subdivisions if the laws of that state exempt from taxation sales made to this state and its political subdivisions;]
- OSU is an instrumentality (political subdivision) of the State



**Scott D. Gill, CPA, MT**

Corporate Tax Manager

Business and Finance Office of the Controller

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**Gill, Scott D.**

**From:** Ohio Department of Taxation <taxinfo@tax.state.oh.us>  
**Sent:** Tuesday, October 29, 2013 3:07 PM  
**To:** Gill, Scott D.  
**Subject:** Re: General Information/Sales & Use (KMM1980985V73588L0KM)

This message was sent securely using ZixCorp.

In order to be exempt the payment must be made using State funds. It cannot come out of a person's own pocket only to be reimbursed later.

*↳ Department procedure.*

That being said, everything is tax exempt if there is a statutory reason for exemption, such as political subdivision.

Thank you for your eMail inquiry.

Original Message Follows: -----  
From: [gill.414@osu.edu](mailto:gill.414@osu.edu)  
To: [taxinfo@tax.state.oh.us](mailto:taxinfo@tax.state.oh.us)  
Subject: General Information/Sales & Use  
Date: Tue, 29 Oct 2013 14:18:25 +0000

*OSU is a political subdivision of the State of Ohio*

## Form Message

**Email Address:** [gill.414@osu.edu](mailto:gill.414@osu.edu)

**TAX\_TYPE:** Sales & Use

**CITY:** columbus

**COUNTRY:** usa

**NAME:** scott gill - c/o ohio state university

**ASSESS\_NUM:** n/a

**FORM\_NUM:**

**TAX\_ADDRESS:** 901 woody hayes dr - suite 2020

**MSG\_BODY:** Can alcoholic beverages ever be exempted from sales tax pursuant to ORC 5739.02(B)(1)?  
If not, could you cite the authority please. We've had employees who have had our STEC B honored for alcohol purchases, and others who have been told it can never be exempted.  
Thanks!

**TAX\_SUBJECT:** General Information

**REFUND\_AMT:**

**STATE:** OH

**PHONE:** 6142927540

**SUBJECT:** General Information/Sales & Use

**NOTICE\_ID:** n/a

**ZIP:** 43210

