

Sharon, Carla

From: Ohio Department of Taxation <taxinfo@tax.state.oh.us>
Sent: Thursday, September 19, 2013 4:41 PM
To: Sharon, Carla
Subject: RE: General Information/Sales & Use (KMM1971812V23228L0KM)

This message was sent securely using ZixCorp.

Yes. It is exempt from sales tax.

Thank you for your eMail inquiry.

Original Message Follows: -----

From: "Sharon, Carla" sharon.3@osu.edu
To: Ohio Department of Taxation taxinfo@tax.state.oh.us
Subject: RE: General Information/Sales & Use (KMM1971792V20275L0KM)
Date: Thu, 19 Sep 2013 20:24:57 +0000

Thank you. However, I am specifically speaking about instances where the meal and alcohol are paid for with a departmental credit card issued through the university. In this instance, would the alcohol purchased from the restaurant for consumption on the premises with the meal then be exempt from tax?

Carla Sharon
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From: Ohio Department of Taxation [mailto:taxinfo@tax.state.oh.us]
Sent: Thursday, September 19, 2013 3:52 PM
To: Sharon, Carla
Subject: Re: General Information/Sales & Use (KMM1971792V20275L0KM)

Good afternoon,

The Ohio State University must pay the invoice at the time of the transaction in the restaurant and the bill can including alcohol charges in order to be qualified for exemption for sales tax exemption. The exemption certificate would not cover a meal where an employee paid for the meal themselves and was reimbursed later by The Ohio State University.

Thank you for your eMail inquiry.