

Sharon, Carla

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

2020 Blankenship Hall, 901 Woody Hayes Drive, Columbus, OH 43210

614-292-7540 Office

gill.414@osu.edu

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
To: 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

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

