



Manufacturing Machinery and Equipment Sales Tax Exemption

Overview	Provides an exemption from state and county sales tax for companies that purchase machinery and equipment for manufacturing activities.
Benefits	Provides significant tax savings for companies and individuals that are involved in manufacturing in Ohio.
Eligibility	Includes machinery, equipment, supplies and fuel used primarily in a manufacturing operation to produce tangible personal property for sales.
Rate/Terms	Exempts entire state and county sales tax for purchases of machinery and equipment used primarily for manufacturing. Provide vendor with a blanket exemption certificate, available on-line at the Department of Taxation's website (http://tax.ohio.gov/) under Business, Tax Forms.
Contact	Youngstown/Warren Regional Chamber at 330.392.6140 Ohio Department of Development at 330.797.6301 Ohio Department of Taxation, Sales Tax Division at 888.405.4039 or 614.466.7351

This summary is prepared as a reference, and should not be construed as the actual law. For more information, contact the Youngstown/Warren Regional Chamber.