



Warehouse Machinery and Equipment Sales Tax Exemption

Overview	Provides an exemption from state and county sales tax for companies that purchase eligible warehousing equipment.
Benefits	Provides significant tax savings for companies purchasing machinery and equipment for warehousing, distribution and direct marketing activities.
Eligibility	Includes machinery and equipment used primarily (51 percent) in storing, transporting, mailing or handling inventory in a warehouse, distribution center or similar facility if the inventory handled by the facility is 1) primarily distributed outside Ohio to retail stores owned by the business or affiliated group that owns the Ohio facility or 2) distributed by means of direct marketing.
Rate/Terms	Exempts entire state and county sales tax for purchases of eligible machinery and equipment. 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.