

ST 2003-02 - Landscaping, Lawn Care Services, and Snow Removal - January, 2004 – Revised December, 2010; November, 2012

This release discusses the application of Ohio sales and use tax to landscaping, lawn care, and snow removal services. It revises and replaces the prior release issued December, 2010. The November, 2012 revision does not reflect any change in the Department's policy regarding these services. It merely addresses H.B. 508's elimination of the service vendor license.

NOTE: For specific information regarding the tax treatment of landscaping and lawn care services provided to golf courses please see Section II of this Release.

I. Applicable Law

Pursuant to R.C. 5739.02(A), the Ohio sales tax applies to all retail sales in this state. R.C. 5739.01(B) defines "sale" for Ohio sales tax purposes to include any transfer of title, possession, or a right to use tangible personal property in this state or the provision of a designated taxable service in this state for a consideration. The services taxable in Ohio include "landscaping and lawn care service" and "snow removal service," R.C. 5739.01 (B)(3)(g) and 5739.01(B)(3)(t), respectively.

R.C. 5739.01 (B)(5) states that "the provision of landscaping and lawn care service and the transfer of property as part of that service is never a construction contract."

R.C. 5739.01 (DD) defines "landscaping and lawn care service" as:

. . . the services of planting, seeding, sodding, removing, cutting, trimming, pruning, mulching, aerating, applying chemicals, watering, fertilizing, and providing similar services to establish, promote, or control the growth of trees, shrubs, flowers, grass, ground cover, and other flora, or otherwise maintaining a lawn or landscape grown or maintained by the owner for ornamentation or other nonagricultural purpose. However, "landscaping and lawn care service" does not include the providing of such services by a person who has less than five thousand dollars in sales of such services during the calendar year.

R.C. 5739.01(B)(3)(t) defines "snow removal service" as ". . . the removal of snow by any mechanized means, but does not include the providing of such service by a person that has less than five thousand dollars in sales of such service during the calendar year.."

Other related sections of the Ohio Revised Code provide:

R.C. 5739.01(D)(5). This section provides that "A person who makes sales of any of the services listed in division (B)(3), of this section is the consumer of any tangible personal property used in performing the service. The purchase of that property is not subject to the resale exception under division (E)(1) of this section."

R.C. 5739.02(B)(42)(m). This section provides an exemption from the sales tax when the purpose of the purchaser is “to use tangible personal property to perform a service listed in division (B)(3) of section 5739.01 of the Ohio Revised Code, if the property is or is to be permanently transferred to the consumer of the services as an integral part of the performance of the service.”

II. Golf Courses

Due to the unique requirements for designing, constructing and maintaining golf courses, questions frequently arise regarding the type of services that constitute taxable “landscaping and lawn care services” when provided to a golf course. Laying sod, seeding, and planting preparation to include final shaping, seedbed preparation and soil amendments are examples of services that are taxable “landscaping and lawn care services” when provided to golf courses. Planting preparation to include final shaping, seedbed preparation and soil amendments are also taxable “landscaping and lawn care services” if provided as part of constructing greens and tees for golf courses.

Drainage and irrigation systems are considered business fixtures as defined in R.C. 5701.03(B). Pursuant to Ohio Adm. Code 5703-9-14(B) a “business fixture,” retains its status as personal property after it is affixed to real property. Therefore, the installation of drainage and irrigation systems on a golf course is taxable as a sale of tangible personal property.

Cart paths, bridges and catch basins are considered real property. Thus, a contract to install these items for a golf course would be a construction contract. Under R.C. 5739.01(B)(5) the construction contractor is the consumer of all materials used in performing the construction contract and must pay sales or use tax on the purchase of all tangible personal property used in the construction. For more information regarding constructions contracts refer to Ohio Adm. Code 5703-9-14.

III. Questions and Answers

Here are some typical questions asked by taxpayers regarding “landscaping and lawn care service” and “snow removal service” followed by the Department's responses based on provisions in the Ohio Revised Code. These Q&As are provided to help you understand how the law applies to your business.

A) IF I AM PROVIDING A LANDSCAPING, LAWN CARE OR SNOW REMOVAL SERVICE, WHAT TYPE OF LICENSE DO I NEED AND HOW DO I OBTAIN THIS LICENSE?

You should obtain a regular county vendor’s license from the county auditor’s office in the county where your business is located. There is a \$25 application fee. Vendor’s licenses can also be obtained via the Ohio Business Gateway at business.ohio.gov.

B) IF I MAKE OVER-THE-COUNTER SALES AND PROVIDE LANDSCAPING, LAWN CARE OR SNOW REMOVAL SERVICE, CAN I REPORT BOTH TYPES OF SALES UNDER THE SAME LICENSE?

Yes.

C) IS REGISTRATION BASED ON THE AMOUNT OF SALES GENERATED BY THESE SERVICES?

Yes. The definitions of “landscaping and lawn care service” and “snow removal service” include an exclusion. If you were providing these services during the last calendar year and your gross sales from each of these services were under \$5,000, you do not need to register as a vendor and you are not required to collect and remit sales tax on your services. However, if at some point, your sales total \$5,000 on one or both of the services in a calendar year, you must register and collect and remit sales tax on all future sales of that service, or both services as appropriate. Once you meet the \$5,000 threshold, you must collect and remit sales tax on all future sales unless you cease to do business. In other words, there is not a \$5,000 exemption each year.

“Landscaping and lawn care service” and “snow removal service” are each treated separately for determining whether you must register and collect and remit sales tax to the state on your services.

For example:

1) If you are in the business of “landscaping and lawn care service,” once you reach \$5,000 in gross sales from the service in one calendar year, you must register as a vendor, and collect and remit sales tax on all sales in excess of \$5,000 and on all future sales unless you cease to do business.

2) If you are in the business of “snow removal service,” once you reach \$5,000 in gross sales from the service in one calendar year, you must register as a vendor and collect and remit sales tax on all future sales unless you cease to do business.

3) If you were in the business of providing “landscaping and lawn care service” and “snow removal service” last calendar year and your gross sales from the “landscaping and lawn care service” were \$5,000 or more, but your gross sales on the “snow removal service” were under \$5,000, you must register as a vendor and collect and remit sales tax on the “landscaping and lawn care service.” However, because your gross sales from the “snow removal service” were under \$5,000, you do not have to collect and remit sales tax on the sale of the “snow removal service.” However, once your sales of “snow removal services” exceed \$5,000 in a calendar year you must collect and remit sales tax on all future sales of that service until you cease to do business.

4) If you were in the business of providing “landscaping and lawn care service” and “snow removal service” last calendar year and your gross sales from the “landscaping and lawn care service” were under \$5,000, but your gross sales from the “snow removal service” was \$5,000 or more in the calendar year, you must register as a vendor and collect and remit sales tax on the “snow removal service.” However, because your gross sales of “landscaping and lawn care

service” were under \$5,000, you do not have to collect and remit sales tax on the sale of the “landscaping and lawn care service.” However, once your sales of “landscaping and lawn care service” exceed \$5,000 in a calendar year you must collect and remit sales tax on all future sales of that service until you cease to do business.

5) If you were in the business of providing “landscaping and lawn care service” and “snow removal service” last calendar year and your gross sales from the “landscaping and lawn care service” were \$5,000 or more and your gross sales on the “snow removal service” were \$5,000 or more, you must register as a vendor and you must collect and remit sales tax on both the “landscaping and lawn care service” and the “snow removal service” until you cease to do business.

6) If you were in the business of providing “landscaping and lawn care service” and “snow removal service” last calendar year and your gross sales from the “landscaping and lawn care service” were under \$5,000 and your gross sales from the “snow removal service” were under \$5,000, you do not need to register and you do not need to collect and remit sales tax on any of your sales of these services. However, once your sales of each of these services exceed \$5,000 in a calendar year you must collect and remit sales tax on all future sales of that service until you cease to do business.

If you are just starting your “landscaping and lawn care service” and/or “snow removal service” and it is reasonable to expect that your total sales of either of these services will be \$5,000 or more during the calendar year, you must register as a vendor and collect and remit the sales tax due as appropriate.

Note that only one registration as a vendor is required even though you may be providing both of these taxable services with sales totaling \$5,000 or more from each of the separate services.

D) WHAT IS THE “PRICE” USED IN CALCULATING THE SALES TAX?

The total amount billed to your customer for the taxable services is the “price” and would include the cost of all supplies you consume in providing your service.

The “price” of a sale on which the tax is to be charged is defined in R.C. 5739.01(H)(1) as:

(H)(1)(a) “Price,” except as provided in divisions (H)(2) , (3), and (4) of this section, means the total amount of consideration, including cash, credit, property, and services, for which tangible personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for any of the following:

(i) The vendor’s cost of the property sold;

(ii) The cost of materials used, labor or service costs, interest, losses, all costs of transportation to the vendor, all taxes imposed on the vendor, including the tax imposed under Chapter 5751. of the Revised Code, and any other expense of the vendor;

- (iii) Charges by the vendor for any services necessary to complete the sale;
- (iv) On and after August 1, 2003, delivery charges. As used in this division, “delivery charges” means charges by the vendor for preparation and delivery to a location designated by the consumer of tangible personal property or a service, including transportation, shipping, postage, handling, crating, and packing.
- (v) Installation charges

You must charge sales tax on all amounts relating to the taxable service even if you separately state the charge on the invoice. Items listed as fuel surcharges, supplies, labor, and any other similar charges are included in the price on which the sales tax is to be charged even if they are separately stated on the invoice.

If you are also providing nontaxable services (i.e., excavation work, soil testing, etc.) with the “landscaping and lawn care service” in the same transaction, the entire charge will be taxable unless you separately state the charge for the nontaxable services.

E) WHAT TAX RATE DO I CHARGE FOR THE “LANDSCAPING AND LAWN CARE SERVICE” AND/OR “SNOW REMOVAL SERVICE?”

The rate in effect in the county where the service is performed. Pursuant to R.C. 5739.033(C), if you are providing a service, you must charge sales tax at the rate in effect in the county where the consumer receives that service, i.e., the location of the job. If you provide service to a single consumer at different locations in more than one county, you must separate the charges for each location and collect the sales tax based on the rate in effect in each county. You also must report the sales tax under the appropriate county when filing your sales tax return.

The sales tax rate applicable to a particular location can be found on the Department’s website at <https://thefinder.tax.ohio.gov/StreamlineSalesTaxWeb/Default.aspx>. If you’d like to be automatically notified of any sales tax rate changes please register for the Department’s Tax Alert notification service at <http://tax.ohio.gov/OhTaxAlert.aspx>.

F) HOW DO I REPORT THE SALES TAX COLLECTED ON THESE SERVICES?

As a vendor, you must electronically file a sales tax return each month via the Ohio Business Gateway at business.ohio.gov.

You must file returns even if no sales are made or no sales tax is due. If you temporarily discontinue your business because of the seasonal nature of the work, you must continue filing returns when due. If you “go south for the winter,” we would suggest that you file these “no sales, no tax due” returns early or have a responsible individual file the returns when due to avoid any delinquency.

You are entitled to a vendor discount of .75% (.0075) if your return and full payment are received by the Department on or before the due date. Failure to file returns on time and/or remit the amount due with filed returns subjects you to an additional charge of 10% of the sales tax due or \$50; whichever is greater.

G) ARE THE FOLLOWING ACTIVITIES CONSIDERED LANDSCAPING OR SNOW REMOVAL SERVICES?

NOTE: Those activities indicated as NOT being “landscaping and lawn care service” or “snow removal service” are instead sales and/or installation of tangible personal property, construction contracts, or personal/professional services. As such, they may be subject to the sales and use tax under other provisions of the law.

| <u>YES</u> | <u>NO</u> |
|---|---|
| Installing, watering, fertilizing, trimming, and otherwise maintaining indoor plants | Installing an underground sprinkling system. ¹ |
| Digging a hole for planting a tree. | Digging a pond or ditch. |
| Installing a stone or wooden wall around a flowerbed. | Installing a fountain on a foundation. |
| Installing fountains (no foundations) that re-circulate water as part of larger projects. | Providing drawings, recommendations, blueprints or consulting services. |
| Installing a rock garden. | Installing driveways, sidewalks, patios, gazebos or decks. |
| Installing a trellis. | Installing fences. |
| Removing a tree. (See question K below.) | Installing swimming pools. |
| Delivering and spreading of top soil. | Installing retaining walls for erosion purposes. |
| Providing finish grading. ² | Installing lighting. |

¹ Installing an underground sprinkling system for a golf course is taxable as a business fixture. See Section II of this Information Release for more information.

² For purposes of this Information Release finish grading refers to grading performed in order “to establish, promote, or control the growth of trees, shrubs, flowers, grass, ground cover, and other flora, or otherwise maintaining a lawn or landscape”

| <u>YES</u> | <u>NO</u> |
|---|---|
| Installing planter boxes. | Delivering and spreading of fill dirt. |
| Removing stumps. (See Question K below.) | Excavating and rough grading. |
| Trimming and shredding tree limbs. | Installing drain pipe/tubing. ³ |
| Installing stone instead of mulch. | Applying chemicals to lakes or ponds to control insects. (See Question W below.) |
| Applying chemicals to lakes or ponds to control the growth of algae or other plant life. | Removing trash (paper, cans, bottles, abandoned vehicles, discarded appliances and furniture, etc.) from a lot. |
| Tilling or otherwise preparing the soil for "nonagricultural" purposes? (See Question L below.) | Installing railroad ties or landscape timbers as a retaining wall for a gravel or stone driveway. |
| Planting shrubs, flowers, grass or ground cover for an extra fee by a cemetery association. | Testing soil |
| Maintaining a cemetery plot for an extra fee by a cemetery association. | Using non-mechanized means to remove snow (i.e., using only a snow shovel). |
| Removing leaves. | |
| Removing thatch. | |
| Removing snow using a snow blower | |

³ The installation of drain pipe/tubing for a golf course is a taxable business fixture. See Section II of this Information Release for more information.

| <u>YES</u> | <u>NO</u> |
|---|-----------|
| Removing snow using a snowplow attached to a vehicle | |
| Spreading salt using a spreader attached to a vehicle | |
| Spreading salt using a hand-operated spreader | |

H) I AM RECLAIMING LAND. AM I PROVIDING A “LANDSCAPING AND LAWN CARE SERVICE?”

Yes. Charges for land reclamation would be “landscaping and lawn care services.” Sales or use tax should be charged on these services unless the customer has a valid claim of exemption. As with all other sales, you must separate your taxable charges from your nontaxable charges when you are engaged in both a taxable and nontaxable activity.

I) MUST I CHARGE SALES TAX WHEN I AM APPLYING CHEMICALS TO LAWNS OR OTHER PLANTS?

Yes. If chemicals are being applied to stimulate plant growth, protect plants from vermin or disease, retard plant growth, or otherwise promote and control plant life, you are providing a lawn care service and this service would be subject to sales tax.

If the chemicals are being applied to a lawn to control vermin (i.e., fleas, ticks, moles, etc.), that may infest a building or structure or the area surrounding a building or structure, and be harmful to pets or humans, you are not providing a lawn care service. You are, however, providing an exterminating service and you would be required to collect sales tax. See questions “M” through “P” regarding the taxability of your purchases.

J) IF I AM TRIMMING TREES OR CONTROLLING VEGETATION ON RIGHTS-OF-WAY, AM I PROVIDING A “LANDSCAPING AND LAWN CARE SERVICE?”

Yes. R.C. 5739.01(DD) includes within the definition of “landscaping and lawn care service” the services of removing, cutting, trimming, pruning, and providing similar services to control the growth of trees, shrubs, flowers, grass, ground cover, and other flora. Accordingly, your service of trimming trees and/or the controlling of vegetation on rights-of-way is a taxable “landscaping and lawn care service.”

K) IF I AM CLEARING LAND OF TREES AND OTHER FORMS OF PLANT LIFE, MUST I CHARGE SALES TAX?

It depends upon the specific service you are providing.

If you are clearing land (i.e., removing trees, bushes or other plants) prior to the construction of housing or a commercial development, you are not providing a landscaping service. You would not be performing this work to establish or maintain a landscape. Therefore, you would not charge sales tax.

If you are removing trees, bushes or other plants in order to make room for expansion of a driveway, a room addition, construction of a deck or patio, etc., you are not providing landscaping service.

If, however, the work entails enhancement or change (i.e., removing dead trees) after the site preparation is complete, this is a taxable landscaping service.

L) WHAT IS A “NONAGRICULTURAL” PURPOSE?

The raising of plants for purposes other than for sale are considered to be nonagricultural purposes. An example would be having a vegetable or flower garden in which an individual raises the vegetables or flowers for personal use or to give away to family and friends.

M) AM I ENTITLED TO CLAIM EXEMPTION ON THE PURCHASE OF EQUIPMENT AND SUPPLIES USED IN PROVIDING THESE SERVICES?

You can claim exemption from tax on only certain types of items.

Pursuant to R.C. 5739.02(B)(42)(m), you can claim exemption on the purchase of items such as trees, shrubs, mulch, fertilizers, herbicides, fungicides, insecticides, salt, etc. that are permanently transferred to the consumer as an integral part of providing a taxable “landscaping and lawn care service” or “snow removal service.”

You can also claim exemption pursuant to R.C. 5739.02(B)(42)(m) on the purchase of chemicals that are applied to the area surrounding a building or structure in an effort to eradicate vermin (i.e., fleas, ticks, chiggers, etc.) that are harmful to pets or humans. In such a case, you are providing a taxable exterminating service as found in R.C. 5739.01(B)(3)(m) and you may claim exception on the materials permanently transferred to the consumer as an integral part of the performance of that service.

Pursuant to 5739.01(D)(5), you cannot claim exemption on equipment and tools that are used in providing landscaping, lawn care or snow removal service nor can you claim exemption on other consumable items used in providing the service. Examples are shovels, rakes, shears, saws, and other hand tools, spreaders, sprayers, hoes, mowers, de-thatchers, tillers, tractors, backhoes, cherry pickers, box graders and similar equipment and attachments. Fuel used to operate any of the equipment would be subject to the sales tax if a motor fuel tax refund were obtained.

Other types of equipment that are taxable include, but are not limited to, over-the road motor vehicles (i.e., cars, trucks, and trailers), warehouse equipment, uniforms, etc.

N) CAN I CLAIM EXEMPTION ON EQUIPMENT REPAIRS?

No. Since the equipment is being used in a taxable manner, all repairs to such equipment would be subject to the sales tax.

O) HOW DO I CLAIM AN EXEMPTION ON MY PURCHASES OF EXEMPT ITEMS?

By providing a fully completed exemption certificate to your supplier when making the purchase of an exempt item.

If you are licensed as a service vendor, you are entitled to claim exemption on your purchases of items transferred permanently to the consumer as an integral part of the performance of your service. You must provide your suppliers with a fully completed exemption certificates indicating the proper statutory claim for exemption.

Blank exemption certificates can be purchased from any printer or office supply store or can be downloaded from our website at tax.ohio.gov. There are two types - unit and blanket. A unit certificate is issued for a single purchase. A blanket certificate is issued for multiple purchases from the same supplier. The statutory reference for claiming exemption from the sales tax for items permanently transferred in the performance of this service is found in R.C.5739.02(B)(42)(m) and reads:

To use tangible personal property to perform a service listed in division (B)(3) of section 5739.01 of the Revised Code, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service.

If you are purchasing a taxable item after you have issued a blanket certificate of exemption, you must advise the supplier that the item is taxable. Otherwise, you will be responsible for payment of the use tax to the Treasurer of State through a consumer's use tax account or you may be assessed the use tax plus penalty and interest.

Tangible personal property purchased for the purpose of being resold "over-the-counter" to customers in the same form in which they were received may be purchased under a "resale" claim of exception, R.C. 5739.01(E).

P) CAN I CLAIM EXEMPTION ON LICENSED MOTOR VEHICLES?

No. R.C. 5739.01(D)(5) provides that "A person who makes sales of any of the services listed in division (B)(3), of this section is the consumer of any tangible personal property used in performing the service." A person providing "landscaping and lawn care service" and/or "snow removal service" is the consumer of any motor vehicles purchased for its use.

Q) IF THE PURCHASER OF MY LANDSCAPING, LAWN CARE OR SNOW REMOVAL SERVICE IS CLAIMING AN EXCEPTION OR EXEMPTION FROM THE SALES TAX, WHAT EVIDENCE MUST I OBTAIN?

A fully completed exemption certificate.

If the purchaser is claiming that the use of the service is not subject to the sales or use tax (i.e., purchased for resale, a sale to an exempt organization, reclamation of strip mined land, etc.), you must have a fully completed exemption certificate on file.

However, if the purchaser is never subject to the sales tax (i.e., the service is provided to and billed to a state agency, county, or city) you must clearly indicate the identity of the purchaser on the sales invoice.

R) WHAT IS MY TAX OBLIGATION IF I DONATE MATERIAL TO A CHARITY OR GIVE MATERIAL AWAY?

You are the consumer of the items given to customers as a courtesy or through a promotion and you must pay use tax on your cost of the items. You are also generally considered to be the consumer of items you donate to charity, although effective September 21, 2006, there is an exemption for certain items given to charity.

R.C. 5741.02(C)(9), effective September 21, 2006, provides an exemption from tax for:

Tangible personal property held for sale by a person but not for that person's own use and donated by that person, without charge or other compensation, to either of the following:

(a) A nonprofit organization operated exclusively for charitable purposes in this state, no part of the net income of which inures to the benefit of any private shareholder or individual and no substantial part of the activities of which consists of carrying on propaganda or otherwise attempting to influence legislation; or

(b) This state or any political subdivision of this state, but only if donated for exclusively public purposes.

For the purposes of . . . this section, "charitable purposes" has the same meaning as in division (B)(12) of section 5739.02 of the Revised Code.

Accordingly, you would not have to pay use tax on tangible personal property that you have been holding in your inventory for sale and you donate to any of the specified organizations in (a) or (b) of R.C. 5741.02(C)(9).

S) IF I REPLACE AN ITEM COVERED UNDER WARRANTY, MUST I CHARGE SALES TAX OR DO I OWE USE TAX?

If you charge your customer for replacing an item under warranty, you would collect sales tax on the amount charged (this would most likely be the deductible amount). If, however, you replace an item under warranty without additional charge, you do not collect and remit sales tax. Further you would not owe sales tax on your purchase of the replacement material [R.C. 5739.02(B)(42)(k)].

T) CAN A LANDSCAPER CLAIM “RESALE” WHEN PURCHASING A LANDSCAPING SERVICE FROM ANOTHER LANDSCAPER?

Yes. If a landscaper (Party A) is subcontracting part of a landscape project out to another landscaper (Party B), Party A's purchase from Party B will be exempt based on the “resale” exception. Party A must provide a fully completed exemption certificate to Party B. If more than one subcontractor is used, Party A must provide exemption certificates to the other subcontractors.

U) CAN A DEVELOPER, LANDLORD, BUILDING MANAGER, CONDOMINIUM ASSOCIATION OR CONSTRUCTION CONTRACTOR CLAIM EXEMPTION BASED ON “RESALE” ON THE PURCHASE OF LANDSCAPING SERVICE OR SNOW REMOVAL SERVICE?

No. The developer, landlord, building manager, condominium association, or construction contractor is considered the consumer of the landscaping, lawn care or snow removal service purchased in the development of land or maintenance of the property.

V) WHAT ARE MY RESPONSIBILITIES IF THE CONSUMER REFUSES TO PAY THE SALES TAX?

As a vendor or seller, you are responsible for charging, collecting and remitting the sales or use tax. The sales or use tax charged by you is a legal charge against the consumer which can be collected by you through all legal means.

W) IF I AM APPLYING CHEMICALS TO A POND FOR INSECT CONTROL, MUST I CHARGE SALES TAX?

It depends on the location of the pond. If the pond is next to a building or structure and the chemicals are being applied to keep insects from infesting the building or structure or impeding the enjoyment of the area surrounding the building or structure, you are providing a taxable exterminating service under R.C. 5739.01(B)(3)(m). In that situation you must collect sales tax from your customer at the rate in effect in the county where the service is performed.

If the pond is not next to the building or structure or is at such a distance that insects from the pond will not cause infestation of the building or structure, you are performing a nontaxable service. This means that you will not charge sales tax to your customers but you will owe sales or use tax on the purchase of the chemicals.

X) IF I AM APPLYING SALT TO REMOVE SNOW, MUST I CHARGE SALES TAX?

Whether the transaction is taxable will depend upon how the salt is applied.

You must charge sales tax when you apply salt in conjunction with mechanized snow removal as this is a “snow removal service.” However, you do not have to pay sales tax on your purchase of the salt that you will apply by mechanized means as it is exempt under R.C. 5739.02(B)(42)(m).

If you are only being paid to apply salt by hand (non-mechanized means), such service is not taxable. Since you are not providing a taxable “snow removal service” you must pay sales tax on your purchase of the salt.

If you have any questions regarding this information release, please contact our Taxpayer Service Center at 1-888-405-4039, or e-mail us through our web site: tax.ohio.gov.

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