Ohio SchoolNet

Schools on the move

TO: All licensed or certified elementary or secondary teachers in Ohio

FROM: Office of Information, Learning & Technology Services

RE: Sales Tax Exemption for Computer Equipment

Governor George Voinovich recently signed into law legislation providing an exemption from sales tax for teachers when they purchase computer equipment under certain circumstances. Please note that this exemption only covers computer equipment. It does not cover separately sold software or computer supplies, such as paper, blank diskettes, printer ribbons or toner, etc.

NEW Sales Tax Law H.B. 215

"Sales of computers,computer monitors, computer keyboards, modems, and other peripheral equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students."

What you need to give to the vendor:

1. **Verification of your teacher license or certification signed and dated by your building principal on school letterhead.**

2. **Unit Certificate of Exemption**
   You can print the certificate from the following web sites:
   SchoolNet web site: www.ohioschoolnet.k12.oh.us/resources/doclib/tax/
   Ohio Dept. Of Taxation: www.state.oh.us/tax/

STATE OF OHIO
DEPARTMENT OF TAXATION
SALES AND USE TAX
UNIT EXEMPTION CERTIFICATE

The purchaser hereby claims exception or exemption on the purchase of tangible personal property and selected services made under this certificate from:

_____

(vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchaser, or both, as shown hereon:

_____

_____

_____

PURCHASER MUST STATE A VALID REASON FOR CLAIMING EXCEPTION OR EXEMPTION.

_____
Purchaser's Name

_____
Street Address

_____
City *State* *Zip*

_____
Signature and Title

_____
Date Signed

_____
Vendor's License Number, if any

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchasers must comply with rule 5703-9-10 of the Administrative Code.

This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.