

H. B. No. 347
As Introduced

_____ moved to amend as follows:

- In line 1 of the title, delete "sections 5739.02 and" and insert "section" 1
2
- In line 2 of the title, delete "presume" and insert "allow an alternative method for certain farmers to verify that" 3
4
- In line 3 of the title, delete "sold" and insert "purchased" 5
- In line 4 of the title, delete "when sold to" 6
- In line 5 of the title, delete "established farmers" 7
- In line 6, delete "sections 5739.02 and" and insert "section" 8
- Delete lines 8 through 923 9
- Delete lines 985 through 1000 10
- After line 1034, insert: 11
- "(7)(a) Division (B)(7) of this section applies to a sale that is claimed to be exempt under division (B)(42)(n) of section 5739.02 of the Revised Code on the purchase of the following items with the purpose to use or consume those items" 12
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14
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primarily in producing tangible personal property for sale by 16
farming, agriculture, horticulture, or floriculture: 17

(i) Trailers, as defined in section 4501.01 of the Revised 18
Code, but excluding vehicles designed to transport watercraft; 19

(ii) Utility vehicles, as defined in section 4501.01 of 20
the Revised Code; 21

(iii) All-purpose vehicles, as defined in section 4519.01 22
of the Revised Code; 23

(iv) Compact tractors, as defined in section 1353.01 of 24
the Revised Code. 25

(b) A consumer may verify eligibility for the exemption 26
by: 27

(i) Providing the vendor with a certificate, prescribed 28
and issued by the tax commissioner, verifying that the consumer 29
has filed with the commissioner copies of a schedule F, as that 30
term is defined in section 718.01 of the Revised Code, filed by 31
the consumer for the three most recent preceding federal taxable 32
years for which federal income tax returns were due pursuant to 33
sections 6072 and 6081 of the Internal Revenue Code; 34

(ii) Providing the commissioner with such a schedule F for 35
each of those taxable years. 36

(c) If a consumer provides the documents described in 37
division (B) (7) (b) of this section, no other documentation or 38
explanation shall be required by the vendor or commissioner to 39
verify the consumer's exemption eligibility." 40

In line 1111, delete "sections 5739.02 and" and insert "section" 41

In line 1112, delete "are" and insert "is" 42

In line 1113, delete "sections 5739.02 and" and insert "section" 43

The motion was _____ agreed to.

SYNOPSIS 44

Sales tax exemption verification: agricultural use 45

R.C. 5739.02 and 5739.03; Section 3 46

Removes the bill's presumption that the purchase of 47
certain vehicles and trailers are for agricultural use, and thus 48
entitled to a sales tax exemption, when a consumer provides 49
three years of federal Schedule F forms to the vendor or the Tax 50
Commissioner. 51

Instead allows such a consumer to provide the three years 52
of Schedule F forms to the Tax Commissioner either to receive a 53
certificate, which may be provided to the vendor, or to verify 54
eligibility for the exemption after making the purchase, in 55
either case without having to provide any other documentation or 56
explanation to either the vendor or the Commissioner. 57