



Ohio Revised Code Section 5737.02 Exemptions.

Effective: August 16, 1961

Legislation: House Bill 76 - 104th General Assembly

Sections 5737.01 to 5737.08, inclusive, of the Revised Code do not apply to a public utility, as defined in the taxation laws of this state, nor to a farmer as to grain raised and stored, kept, or found on a farm owned or operated by himself. Such sections do not exempt any person engaged in any business taxed by such sections as to grain which is not otherwise subject to taxation in this state from the tax imposed by sections 5737.01 to 5737.08, inclusive, of the Revised Code and all such grain shall be included in the statements required and the assessments authorized and required by such sections.
