



## Ohio Revised Code

### Section 5737.03 Levy of tax - rate - exemption.

Effective: June 30, 2005

Legislation: House Bill 66 - 126th General Assembly

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An annual excise tax is hereby levied on the handling of grain, in lieu of all taxes on grain as property of any person engaged in such business, for all the purposes for which taxes would otherwise be levied on such grain as property in the taxing district in which any such business is carried on, measured as follows:

(A) For the statement due in 2005, one-half mill per bushel upon all wheat and flax handled at one or more places in this state in any such business during the taxable year, as defined in section 5737.04 of the Revised Code, and one-fourth mill per bushel upon all other grain handled.

(B) For the statement due in 2006, one-fourth mill per bushel upon all wheat and flax handled at one or more places in this state in any such business during the taxable year, as defined in section 5737.04 of the Revised Code, and one-eighth mill per bushel upon all other grain handled.

(C) No statement or tax is due in 2007 or any year thereafter.

The tax imposed by this section shall not be paid by a track buyer, who shall be liable for the personal property taxes only, as levied by sections 5711.01 to 5711.36 of the Revised Code.

All grain included in the statements required by section 5737.04 of the Revised Code, upon the handling of which a tax is imposed by this section, is exempt from taxation as personal property. Any grain that would be included in such statements for taxable year 2007 or any year thereafter is exempt from taxation as personal property.

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