

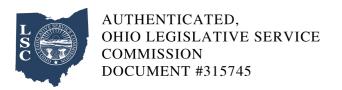
Ohio Administrative Code Rule 5120-5-06 Industrial arts.

Effective: March 28, 2024

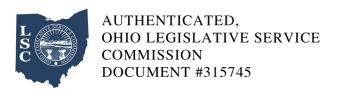
(A) This rule provides guidelines for industrial arts activities resulting in the sale of inmate arts and crafts or the provision of inmate personal services.

An industrial arts account or a subsidiary account to the industrial and entertainment account, including a cash journal, shall be established to cover all approved business transactions related to the sale of arts and crafts made or supplied by inmates and/or services provided to employees, with approval by the warden or designee. The establishment of an industrial arts account requires the approval of the chief of the division of business administration. Surplus funds accruing in the industrial arts account will be transferred to the industrial and entertainment account.

- (B) Inmate arts and crafts (e.g., painting, leather goods, jewelry, and wood crafts).
- (1) Before arts and crafts activities commence, the cashier's office will purchase, using industrial and entertainment funds, a vendor's license for state sales tax.
- (2) Tools may be purchased from arts and crafts profits at the discretion of the warden or designee for use by inmates.
- (3) Inmates are responsible for purchasing, using personal account funds, all raw materials and other supplies.
- (4) The inmate will establish a retail price for his/her arts and crafts items for sale. Payment in excess of an item's retail price is to be deposited to the industrial arts account for operational expenses for the sales counter, not for inmate incentives (e.g., monetary tips or otherwise) for creating items.
- (5) The warden or designee may provide a secure sales counter or other suitable method for selling arts and crafts to the general public, employees, or other inmates.



- (6) The warden or designee will maintain an inventory of arts and crafts that are available for sale. At least quarterly, periodic physical inventory counts are to be performed, and any discrepancies forwarded to the institution investigator for review.
- (7) If the cashier's office is not the point of sale, the warden or designee is be responsible for collecting money at the point of sale and forwarding it to the cashier's office on a daily basis. The sales receipt, for each item sold, should include the inmate name and number, retail amount, and sales tax. The original sales receipt is to be kept in the cashier's office, and copies given to the inmate and the purchaser.
- (8) The cashier's office is responsible for the accounting and distribution of monies, including state sales tax. Monies collected must first be used to pay sales tax and the remainder will be distributed monthly with eighty per cent credited to the inmate's personal account and twenty per cent remaining in the established account for operational expenses such as sales tickets, cash register, price tags and wrapping paper.
- (C) Inmate personal services (e.g., car washing and waxing, barber shop, and hair dressing).
- (1) Any inmate personal services provided to employees shall be approved by the warden or designee. Personal services shall not be provided to employees who are on-duty if the employee must be present for the service to be performed.
- (2) An employee may purchase in advance pre-numbered tickets for personal services through the industrial arts sales counter, cashier's office, or other method as approved by the warden or designee. An employee may only tip an inmate one ticket that is equivalent to the value of each personal service rendered.
- (3) Materials and supplies for use by the inmates in providing personal services are to be purchased through the established account.
- (4) Inmates are responsible for purchasing required licenses using personal funds.
- (5) The cashier's office is responsible for the accounting and distribution of monies, including state



sales tax. Monies collected must first be used to pay sales tax and the remainder is to be distributed monthly with sixty per cent credited to the inmate's personal account and forty per cent remaining in the established account for operational expenses (shears and materials for supplies for car washes and shoe shines).

(D) The cashier's office will prepare a monthly profit and loss statement for each inmate arts and crafts and personal service to ensure it is solvent, which will be reviewed by the institution's business administrator. In the event of a loss, plans should be initiated to ensure the service becomes solvent.