



Ohio Administrative Code Rule 3341-6-44 Tax Exemption Certificates.

Effective: June 24, 2026

(A) Policy statement and purpose

Bowling Green state university purchases are exempt from Ohio sales tax based on the exemption found in division (B)(1) of section 5739.02 of the Revised Code that applies to sales to the state. In addition, the university is exempt from certain non-Ohio state sales taxes and many federal excise taxes.

The purpose of this policy is to ensure that anyone making purchases on behalf of the university uses any available tax exemption in the transaction.

(B) Policy

Any person making a purchase within Ohio on behalf of the university will ensure that the Ohio sales tax exemption is used. For a purchase made outside Ohio, the person will investigate whether a state sales tax exemption is available. Any transaction involving a federal excise tax should be referred to the purchasing department for assistance.

Any person who is authorized to make a purchase on behalf of the university is also authorized to furnish a tax exemption certificate to a vendor that requests one. This certificate may be obtained from accounts payable at bgsuap@bgsu.edu. When requesting the certificate, please provide the vendor's name, address, email address, and a contact person. When using a BGSU form purchase order, the Ohio sales tax and federal excise exemption statement will be included in the terms and conditions.

Any person making a purchase on behalf of the university should also review rule 3341-6-63 of the Administrative Code, "Sales Tax on Business Purchases."