



## Ohio Administrative Code

### Rule 5703-9-22 Personalty used or consumed directly in mining.

Effective: April 24, 2021

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Persons engaged in the production of tangible personal property for sale by mining, may claim exemption when purchasing:

(A) Machinery, equipment, or other personal property used or consumed principally in a mine or excavation for the extraction from the earth of a substance classified geologically as a mineral.

(B) Machinery, equipment, or other personal property used or consumed primarily to transport the substance extracted from the earth from the mine or excavation to a plant, factory or tipple where the substance extracted is to be processed by the person conducting such mining operation.

(C) Aggregate, gravel or other materials which will be incorporated into and become a part of temporary private roads or haulways, either during construction or in repair and maintenance, used principally for the transportation of the substance extracted from the earth from the mine or excavation to a plant, factory, or tipple where the substance extracted is to be processed by the person conducting such mining operation.

(D) Machinery, equipment, or other personal property used to repair or maintain the machinery, equipment, and other personal property in paragraphs (A) and (B) of this rule.

(E) Articles primarily for the physical protection of production employees from a danger of the operation in which they are engaged, when used principally in the mine or excavation or in the transportation of the substance mined to a plant, factory or tipple where the substance extracted is to be processed by the person conducting such mining operation.

The tax status of purchases of items for use or consumption in a plant, factory or tipple where the substance extracted from the earth is to be processed by the person conducting such mining operations shall be determined in accordance with rule 5703-9-21 of the Administrative Code.