



Ohio Administrative Code

Rule 5703-9-24 Household good movers engaged in highway transportation for hire.

Effective: May 5, 2022

(A) Household goods movers engaged in "highway transportation for hire" as defined by division (Z) of section 5739.01 of the Revised Code may claim the exemption provided for under division (B)(32) of section 5739.02 of the Revised Code on the purchase or lease of motor vehicles, such as trucks and trailers, used by the household goods mover engaged in highway transportation for hire. Equipment carried on a motor vehicle is exempt under division (B)(32) of section 5739.02 of the Revised Code if it is "attached to or incorporated in" the motor vehicle.

For the purpose of providing guidance as to what is "attached to or incorporated in . . . motor vehicles" this rule sets forth nonexclusive examples of equipment that do and do not qualify for the exemption under division (B)(32) of section 5739.02 of the Revised Code.

(1) The following are examples of items, not inclusive, that are considered "attached to or incorporated in" the motor vehicles and are exempt under division (B)(32) of section 5739.02 of the Revised Code:

- (a) Spring loaded logistic straps,
- (b) Decking bars,
- (c) Auto tie downs,
- (d) Tie down straps,
- (e) Walkboards,
- (f) Padlocks and seal locks.

(2) The following are examples of items, not inclusive, that are not considered "attached to or



incorporated in" the motor vehicles and are not exempt under division (B)(32) of section 5739.02 of the Revised Code:

- (a) Pads (including "Blue pads," burlap moleskin, and door jamb pads),
- (b) Dollies and carts (including four-wheel dollies, appliance dollies and carton dollies),
- (c) Piano boards,
- (d) Ladders,
- (e) Refrigerator covers,
- (f) Rug runners,
- (g) Rubber bands and bungee cords.

(B) No exemption may be claimed under division (B)(32) of section 5739.02 of the Revised Code on a purchase that includes taxable and non-taxable equipment unless the invoice provided by the vendor separates charges for taxable equipment from charges for non-taxable equipment. Failure to separate charges will likely subject both taxable and non-taxable equipment to the tax.

(C) Incidental storage-in-transit provided by household goods movers engaged in "highway transportation for hire" is not the provision of storage under division (B)(9) of section 5739.01 of the Revised Code. As used in this paragraph, "incidental storage-in-transit" means the storage is associated with a move provided by a person engaged in "highway transportation for hire" and at the time the contract was entered into for the move the anticipated time of storage was for one hundred eighty days or less. Any storage that is anticipated to be longer or extends beyond one hundred eighty days is not incidental storage-in-transit.