



Ohio Administrative Code

Rule 5703-9-25 Watercraft, outboard motors, and personal watercraft; tax payment or exemption claim required for certificate of title; remittance of tax by clerk of courts.

Effective: May 5, 2022

(A) If any sale of a watercraft, outboard motor, or personal watercraft is claimed to be exempt from the sales or use tax on the basis either of the intended use of the item by the purchaser in this state or of the sale being made to a church or nonprofit organization whose purchase is exempt from the tax levied by or pursuant to Chapters 5739. and 5741. of the Revised Code, the clerk of courts shall refuse to issue a certificate of title unless the application is accompanied by a certificate of exemption executed by the purchaser that specifies the reason the sale is not legally subject to the tax. A form required to be prescribed by rule is hereby prescribed for use as a certificate of exemption regarding sale of a watercraft, outboard motor, or personal watercraft. The form may be obtained from the department of taxation and is available on the department's web site. The form may be reproduced as needed.

(B) If any sale of a watercraft, outboard motor, or personal watercraft is claimed to be exempt from the sales tax on the basis that the sale is in interstate commerce, the clerk of courts shall refuse to issue a certificate of title unless the application is accompanied by a statement of fact regarding the sale. A form not required to be prescribed by rule is available for use as a statement regarding sale of a watercraft, outboard motor, or personal watercraft in interstate commerce. The form is not prescribed by or a part of this rule. The form may be obtained from the department of taxation and is available on the departments web site. The form may be reproduced as needed.

(C) A copy of each of the above-described statements and/or certificates is to be retained by the applicant and two copies presented to the clerk of courts, who shall retain one copy and submit the other copy to the department of taxation.

(D) The clerk of courts shall issue a receipt upon collection of the tax resulting from sales of watercraft, outboard motors, and personal watercraft. The clerk shall retain the original and give a copy to the remitter of the tax.



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DOCUMENT #297351

(E) On Monday of each week, each county clerk of courts shall forward to the treasurer of state the Ohio sales and use tax collections resulting from sales of watercraft, outboard motors, and personal watercraft, accompanied by the remittance report, and shall forward to the department of taxation a copy of each statement and/or certificate required herein to be obtained in lieu of tax payment.