



## Ohio Administrative Code Rule 5703-9-29 Outdoor advertising concerns.

Effective: December 19, 2016

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Persons engaged in the business of furnishing space on poster panels, situated on real property owned or leased by them, for the purpose of displaying advertisements to the general public, are not vendors and the charges collected by them are not subject to the tax imposed by section 5739.02 of the Revised Code. The tax shall apply on all sales of tangible personal property to such persons for use or consumption in furnishing such service.

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