

Ohio Administrative Code

Rule 5703-9-34 Sign manufacturers, sign painters and sales agents.

Effective: September 23, 2017

Persons engaged in selling, leasing, installing, maintaining, orrepairing electric, neon, or other illuminated signs, where such sale or leaseinvolves a transfer of title or possession or a license to use or consume suchsigns, are making retail sales and must collect the tax on the selling price orrental fee.

Persons engaged in the business of painting signs on articles oftangible personal property, whether furnished by themselves or by the customer, for the purpose of selling or leasing such signs as finished articles, arevendors of such signs. Each such vendor must possess a vendor's license and collect the tax on the selling price or rental fee of each sign, including the labor charge for painting such signs.

Persons engaged in the business of painting signs on real propertyowned or leased by others are rendering a service and the charges therefor arenot subject to the tax. The tax shall apply on all sales of tangible personal property to such persons for use or consumption in furnishing such service.