



## Ohio Administrative Code

### Rule 5703-9-37 Sales and use tax: tire retreading and repairs.

Effective: September 23, 2017

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(A) Persons engaged in the business of retreading, recapping, or relugging of tires for consideration are deemed to be producing tangible personal property for sale by processing, as defined in rule 5703-9-20 of the Administrative Code. The taxability of tools and equipment purchased by such persons will be determined under the provisions of rule 5703-9-21 of the Administrative Code.

With respect to sales of retreated, recapped, or relugged tires, the full amount charged to the consumer, including materials and labor, is the price subject to the sales tax, regardless of the manner in which the consumer is billed for such charges.

(B) Persons engaged in performing tire repairs for consideration are engaged in making sales of a service subject to sales tax. The full amount charged to the consumer, including materials and labor, is the price subject to sales tax.

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