



## Ohio Administrative Code Rule 5703-9-38 Photocopying and blue prints.

Effective: September 23, 2017

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A person engaged in producing by photocopying, blueprinting, ozaliding, and other similar processes, copies of documents, drawings, photographs, prints, and like items, and transferring the copies reproduced for a price charged to customers, is a vendor. Such transfers meet the statutory definition of "sale" and constitute "selling." Hence, a person engaged in the business of making such sales at retail must procure a vendor's license and collect the proper amount of tax with respect to each transaction or obtain from the consumer a properly executed certificate of exemption in the event the tax does not apply.

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