



Ohio Administrative Code

Rule 5703-9-40 Sales of personalty belonging to another.

Effective: June 14, 2018

Persons engaged in the business of selling tangiblepersonal property who are authorized, engaged or employed to sell tangiblepersonal property belonging to another are the vendors of such tangiblepersonal property and shall be responsible for the proper collection andremittance of the sales tax with respect to such sales.

Persons engaged in the business of selling tangiblepersonal property shall include persons who hold themselves out to the publicas conducting a business regardless of whether the merchandise sold is owned bythem or by other persons who have authorized, engaged or employed them to selltangible personal property, e.g. consignment sales.
