Ohio Revised Code
Section 5709.44 Foreign trade zone exemption.
Effective: March 16, 1993
Legislation: Senate Bill 5 - 120th General Assembly

(A) As used in this section:

(1) "Tangible personal property" means the personal property of a merchant that is required to be
returned on the average basis as provided in section 5711.15 of the Revised Code, and the average
value of all articles purchased, received, or otherwise held by a manufacturer for the purpose of
being used in manufacturing, combining, rectifying, or refining, and the average value of all articles
that were at any time manufactured or changed in any way by the taxpayer, either by combining,
rectifying, or refining, or adding thereto;

(2) "Foreign trade zone" means a general purpose foreign trade zone or a special purpose subzone for
which, pursuant to the "Act of June 18, 1934," 48 Stat. 998, 19 U.S.C.A. 81a, as amended, a permit
for foreign trade zone status was granted before January 1, 1992, including expansions of and
additions to such a zone that are adjacent to the zone as it existed on January 1, 1992, but excluding
special purpose subzones for which a permit is granted on or after such date.

(B) Tangible personal property, including such property when used solely for display or
demonstration purposes, shall be considered to be in the stream of foreign commerce and shall be
exempt from personal property taxation while held in a foreign trade zone.