



## Ohio Revised Code

### Section 5739.0210 Retail sales tax on manufactured or mobile home.

Effective: April 9, 2001

Legislation: House Bill 672 - 123rd General Assembly

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(A) As used in this section and section 5739.02 of the Revised Code:

(1) "Manufactured home" has the same meaning as in division (C)(4) of section 3781.06 of the Revised Code and includes all skirting, awnings, interior cabinetry, and other accessories and attachments that are permanently attached to and incorporated as part of the home, but does not include any furniture not permanently affixed to the home.

(2) "Manufacturer," "remanufacturer," and "distributor" means a manufacturer, remanufacturer, or distributor of manufactured homes or mobile homes.

(3) "Mobile home" has the same meaning as in division (O) of section 4501.01 of the Revised Code and includes all skirting, awnings, interior cabinetry, and other accessories and attachments that are permanently attached to and incorporated as part of the home, but does not include any furniture not permanently affixed to the home.

(4) "New manufactured home" and "new mobile home" means a manufactured or mobile home the legal title to which has never been transferred by a manufacturer, remanufacturer, distributor, or new motor vehicle dealer to a purchaser in this state who is not a manufacturer, remanufacturer, distributor, or new motor vehicle dealer.

(5) "New motor vehicle dealer" has the same meaning as in section 4517.01 of the Revised Code.

(6) "Used manufactured home" and "used mobile home" means a manufactured or mobile home the legal title to which is being transferred or previously has been transferred by an owner other than a new motor vehicle dealer.

(B) Notwithstanding other sections of this chapter or Chapter 5741. of the Revised Code, the tax levied under such chapters on the retail sales of manufactured homes and mobile homes sold on or



after January 1, 2000, shall be reported and paid as provided in this section. For purposes of this chapter and Chapter 5741. of the Revised Code, a manufactured home or a mobile home sold on or after January 1, 2000, shall not be considered a motor vehicle.

(C)(1) The transfer of a used manufactured home or used mobile home on which the transfer tax imposed by section 322.06 of the Revised Code has been paid shall not be considered a sale for purposes of this chapter or Chapter 5741. of the Revised Code and no tax required by this chapter or Chapter 5741. of the Revised Code shall be paid on such transfer.

(2) The taxes imposed by this chapter and Chapter 5741. of the Revised Code do not apply to a new manufactured home or new mobile home that a dealer sells to the United States government or to this state or any of its political subdivisions.

(D) New motor vehicle dealers that purchase new manufactured homes or new mobile homes from a manufacturer, remanufacturer, distributor, or another dealer shall not pay the tax imposed by this chapter to the seller or vendor at the time of purchase.

(E) When a new motor vehicle dealer sells a new manufactured home or new mobile home to a purchaser, other than another new motor vehicle dealer purchasing such home for subsequent sale by the dealer, the new motor vehicle dealer shall be the consumer of such sale and shall remit the tax required by this chapter and Chapter 5741. of the Revised Code. The price on which the tax shall be paid is the aggregate value in money of anything previously paid or delivered, or promised to be paid or delivered, by the new motor vehicle dealer for that dealer's previous purchase of the new manufactured or mobile home from a manufacturer, remanufacturer, distributor, or other new motor vehicle dealer. The price on which the tax shall be paid does not include any amount paid by a new motor vehicle dealer as a refundable deposit for wheels and axles that are used to transfer a new manufactured home or new mobile home to the dealer and to the person who purchases the home from the new motor vehicle dealer to the extent the deposit actually is refunded to the dealer, provided that the amount of the deposit is stated separately from the consideration paid or delivered, or promised to be paid or delivered, for the purchase of the home by the dealer. The separate statement shall appear on the sales agreement or the initial invoice or billing rendered by the manufacturer, remanufacturer, distributor, or other new motor vehicle dealer to the new motor vehicle dealer that is the consumer of the home for the purposes of this division. The tax applies and



shall be due from the dealer on the date the new manufactured home or new mobile home is delivered to the purchaser, the date the purchaser remits the full price for the manufactured home or new mobile home to the dealer, or, in the case of a dealer-financed transaction, the date the purchaser completely executes the financing for the new manufactured home or new mobile home, whichever date occurs first. The tax shall be paid at the rate in effect in the county where the new manufactured home or new mobile home is to be titled to the purchaser.

(F) A new motor vehicle dealer shall not charge a tax under this chapter or Chapter 5741. of the Revised Code to the purchaser of a new manufactured home or a new mobile home, but may pass the tax through to the purchaser as part of the dealer's cost of the new manufactured home or new mobile home.

(G) A person performing repairs or improvements to a manufactured home or a mobile home shall be considered the consumer of all property used in the performance of the repairs or improvements and shall not be considered to be making sales of the repairs or improvements.