



**Ohio SchoolNet**

*Schools on the move*

**TO: All licensed or certified elementary or secondary teachers in Ohio**

**FROM: Office of Information, Learning & Technology Services**

**RE: Sales Tax Exemption for Computer Equipment**

Governor George Voinovich recently signed into law legislation providing an exemption from sales tax for teachers when they purchase computer equipment under certain circumstances. Please note that this exemption only covers computer equipment. It does not cover separately sold software or computer supplies, such as paper, blank diskettes, printer ribbons or toner, etc.

### **NEW Sales Tax Law H.B. 215**

“Sales of computers, computer monitors, computer keyboards, modems, and other peripheral equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students.”

#### **What you need to give to the vendor:**

**1. Verification of your teacher license or certification signed and dated by your building principal on school letterhead.**

**2. Unit Certificate of Exemption**

You can print the certificate from the following web sites:

SchoolNet web site: [www.ohioschoolnet.k12.oh.us/resources/doclib/tax/](http://www.ohioschoolnet.k12.oh.us/resources/doclib/tax/)

Ohio Dept. Of Taxation: [www.state.oh.us/tax/](http://www.state.oh.us/tax/)



**STATE OF OHIO  
DEPARTMENT OF TAXATION  
SALES AND USE TAX  
UNIT EXEMPTION CERTIFICATE**

The purchaser hereby claims exception or exemption on the purchase of tangible personal property and selected services made under this certificate from:

\_\_\_\_\_

(vendor's name)

and certifies that the claim is based upon the purchaser's proposed use of the items or services, the activity of the purchaser, or both, as shown hereon:

\_\_\_\_\_  
\_\_\_\_\_

***PURCHASER MUST STATE A VALID REASON FOR CLAIMING EXCEPTION OR EXEMPTION.***

\_\_\_\_\_  
*Purchaser's Name*

\_\_\_\_\_  
*Street Address*

\_\_\_\_\_  
*City*

*State*

*Zip*

\_\_\_\_\_  
*Signature and Title*

\_\_\_\_\_  
*Date Signed*

\_\_\_\_\_  
*Vendor's License Number, if any*

Vendors of motor vehicles, titled watercraft and titled outboard motors may use this certificate to purchase these items under the "resale" exception. Otherwise, purchasers must comply with rule 5703-9-10 of the Administrative Code.

This certificate cannot be used by construction contractors to purchase material for incorporation into real property under an exempt construction contract. Construction contractors must comply with rule 5703-9-14 of the Administrative Code.