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*Fast, friendly service & expert advice*

The Ohio Department of Taxation requires us to collect Ohio-Use Tax. The following excerpts from the Ohio Department of Taxation are included to help you to determine if you are exempt.

Excerpt from Letter:

Among other things, this legislation (amended Substitute House Bill 632) created some new definitions, an expanded exemption, and a new exemption in the sales tax law. Basically, this legislation grants an exemption on building materials that are to be incorporated into a building or structure that is used exclusively for the raising, housing, feeding, or sheltering of livestock raised for food or food production and the growing, raising, stocking, storing, packing, or over-wintering of horticultural products.’

**Section 5739.01**

“**Livestock**” means farm animals commonly raised for food or food production, and includes but is not limited to cattle, sheep, goats, swine, and poultry. “Livestock” does not include invertebrates, fish, amphibians, reptiles, horses, domestic pets, animals for use in laboratories or exhibition, or other animals not commonly raised for food or food production.

“**Livestock Structure**” means a building or structure used exclusively for housing, raising, feeding, or sheltering of livestock, and includes feed storage or handling structures and structures for livestock waste handling.

“**Horticulture**” means growing, cultivation, and production of flowers, fruits, herbs, vegetables, sod, mushrooms, and nursery stock. As used in this division, “nursery stock” has the same meaning as in section 927.51 of the Revised Code.

“**Horticulture structure**” means a building or structure used exclusively for the commercial growing, raising, or over-wintering of horticultural products, and includes the area used for stocking, storing, and packaging products when done in conjunction with the production of those products.

Kencove **must** charge sales tax until we receive the proper signed form. You can mail or fax the form using the information from the letterhead above.



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

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

Kencove Farm Fence, Inc

(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:

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***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.