

Blanket Certificate of Exemption Penalty for False Use

Ohio Revised Code

5739.02 Levy of sales tax - purpose - rate - exemptions.

(B) The tax does not apply to the following:

(12) Sales of tangible personal property or services to churches, to organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, and to any other nonprofit organizations operated exclusively for charitable purposes in this state...

"Charitable purposes" means...the promotion of education by an institution of learning that maintains a faculty of qualified instructors, teaches regular continuous courses of study, and confers a recognized diploma upon completion of a specific curriculum...

5739.26 Tax paid by consumer - prohibition against false certificates.

No consumer shall refuse to pay the full and exact tax as required by sections 5739.01 to 5739.31, inclusive, of the Revised Code, or refuse to comply with such sections and the rules and regulations of the tax commissioner, or present to the vendor a false certificate indicating that the sale is not subject to the tax.

5739.99 Penalty.

(A) Whoever violates section 5739.26 or 5739.29 of the Revised Code shall be fined not less than twenty-five nor more than one hundred dollars for a first offense; for each subsequent offense such person shall, if a corporation, be fined not less than one hundred nor more than five hundred dollars, or if an individual, or a member of a partnership, firm, or association, be fined not less than twenty-five nor more than one hundred dollars, or imprisoned not more than sixty days, or both.