

Appendix: Building and Construction Materials tax exemption

From Ohio Revised Code [5739.02 \(B\) 13](#):

- Building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property under a construction contract with this state or a political subdivision of this state, or with the United States government or any of its agencies;
- Building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property that are accepted for ownership by this state or any of its political subdivisions, or by the United States government or any of its agencies at the time of completion of the structures or improvements;
- Building and construction materials sold to construction contractors for incorporation into a horticulture structure or livestock structure for a person engaged in the business of horticulture or producing livestock;
- Building materials and services sold to a construction contractor for incorporation into a house of public worship or religious education, or a building used exclusively for charitable purposes under a construction contract with an organization whose purpose is as described in division (B)(12) of this section....Ohio Revised Code [5739.02 \(B\) 12](#) "Charitable purposes" means:
 - The relief of poverty;
 - The improvement of health through the alleviation of illness, disease, or injury;
 - The operation of an organization exclusively for the provision of professional, laundry, printing, and purchasing services to hospitals or charitable institutions;
 - The operation of a home for the aged, as defined in section [5701.13](#) of the Revised Code;
 - The operation of a radio or television broadcasting station that is licensed by the federal communications commission as a noncommercial educational radio or television station;
 - The operation of a nonprofit animal adoption service or a county humane society;
 - 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;
 - The operation of a parent-teacher association, booster group, or similar organization primarily engaged in the promotion and support of the curricular or extracurricular activities of a primary or secondary school;
 - The operation of a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein;
 - The production of performances in music, dramatics, and the arts; or
 - The promotion of education by an organization engaged in carrying on research in, or the dissemination of, scientific and technological knowledge and information primarily for the public.
- Building materials and services sold to a construction contractor for incorporation into a building under a construction contract with an organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes;

- Building and construction materials sold for incorporation into the original construction of a sports facility under section [307.696](#) of the Revised Code;
- Building and construction materials and services sold to a construction contractor for incorporation into real property outside this state if such materials and services, when sold to a construction contractor in the state in which the real property is located for incorporation into real property in that state, would be exempt from a tax on sales levied by that state;
- Building and construction materials for incorporation into a transportation facility pursuant to a public-private agreement entered into under sections [5501.70](#) to [5501.83](#) of the Revised Code; and,
- Until one calendar year after the construction of a convention center that qualifies for property tax exemption under section [5709.084](#) of the Revised Code is completed, building and construction materials and services sold to a construction contractor for incorporation into the real property comprising that convention center; Such exemptions have been approved for facilities located in, and owned by:
 - County with population of more than 1.2 million; convention center or land upon which the convention center is located is owned or leased by the county.
 - Largest city in a county having a population between 700,000 and 900,000, owned by the city.
 - County of greater than 1 million in population; owned by convention facilities authority:
 - Largest city in a county having population of 235,000 to 300,000, owned by the city
 - City owned in county with population of 500,000 to 600,000 owned by the city in which the facility is located