

DELAWARE COUNTY SALES TAX EXEMPTION POLICY

Subject	Effective	Supersedes	This Sheet	Total
Sales Tax Exemption Policy	2/12/2026	New	1	2

1.0 Purpose

The establishment of guidelines for the use of Delaware County’s sales and use tax exemption on purchases of tangible personal property and selected services.

2.0 Scope

Elected Officials, Department Directors, Supervisors and Employees of Delaware County.

3.0 Distribution

Appointing Authorities, Offices, Departments, and Employees of Delaware County.

4.0 Policy

- A. All expenditures of County funds must be made for a lawful, public purpose and proper government purpose, in accordance with applicable law and County policies.
- B. Pursuant to R.C. 5739.02(B)(1), the County is exempt from sales tax, and the exemption for sales tax may be evidenced by an Ohio Department of Taxation Sales and Use Tax Blanket Exemption Certificate (“Exemption Certificate”).
- C. Each office or department shall limit the number of officials and employees who have access to the Exemption Certificate, such as the department director and fiscal/office manager.
- D. The County’s sales tax exemption is not transferable to an individual employee and applies only when the sale is made to the County and the purchase is paid for by the County through a County account or payment source. An official or employee who makes a purchase on behalf of the County using his or her personal funds, checking account, or credit card is prohibited from presenting the County’s Exemption Certificate.
- E. If an official or employee makes a purchase using his or her personal funds, checking account, or credit card, then the official or employee is required to pay any applicable tax at the point of sale, even if the purchase is eligible for reimbursement by the County.
- F. An official or employee shall make every reasonable effort to arrange direct payment by the County to avoid taxes that would otherwise not be charged upon presentation of an Exemption Certificate. Officials or employees should review options to have the County directly invoiced or to bring County payment warrants to the point of purchase. Officials or employees shall ensure that direct purchases made on the

County's account(s) include an invoice or bill of sale indicating the sale was to the County.

- G. If an official or employee is unable, through reasonable effort, to arrange direct payment by the County, and the combined purchase price, including sales tax, would exceed \$500, then the official or employee shall submit documentation that direct payment is not possible and request approval to make the purchase with his or her personal funds, checking account, or credit card and be reimbursed for the purchase, including any sales tax paid.
- H. If an official or employee is unable, through reasonable effort, to arrange direct payment by the County, and the combined purchase price, including sales tax, does not exceed \$500, then the official or employee may make the purchase using their own personal funds, checking account, or credit card, or checking account. The official or employee may request reimbursement for the purchase, including any sales tax paid, and submit documentation that direct payment was not possible with the request for reimbursement.
- I. If a purchase is made including sales tax that was charged in violation of this Policy, the fiscal officer should endeavor to recover the sales tax collected at the point of sale, such as utilizing the Ohio Department of Taxation's "Sales/Use Tax Application for Refund" form.
- J. Failure to adhere to this Policy may result in the issuance of a Finding for Recovery, other sanctions under Ohio law, or corrective action, up to and including termination.