

## Publications

### The Ohio SALT Chronicle – Issue 1

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**AUTHORED ARTICLE** | 8.14.2023

### The Ohio Supreme Court Approves Sales and Use Tax Exemption for Fracking Equipment and Reverses the Strict Construction Rule of Statutory Tax Exemptions

In *Stingray Pressure Pumping, L.L.C. v. Harris*, Slip Opinion No. 2023-Ohio-2598, the Ohio Supreme Court considered whether certain fracking equipment, including a blender, a hydration unit, a chemical-additive unit, a sand king, a t-belt and a data van, satisfied the requirements of the exploration and production (E&P) tax exemption under R.C. 5739.02(B)(42)(q).

### Ohio General Assembly Clarifies Tax Exempt Facility Definitions

As part of House Bill 66 (H.B. 66), the Ohio General Assembly amended key definitions in Revised Code (R.C.) 5709.20 that govern the State of Ohio's exempt facility or pollution control tax exemption program. The legislation became effective on April 3, 2023.

### Service Providers Should Not Assume all Services are Nontaxable

Service providers often assume that they need not collect sales tax on their services. This can be particularly true when professional services are involved. However, Ohio law is constantly changing, especially for services that incorporate digital or computer-related services.

### Ohio Budget Bill Adopts Municipal Net Profits Tax Safe Harbor Statute

Companies that have individuals (whether an employee or an owner) that work out of their home now have the choice of filing a net profits tax return with that individual's city of residence.