

5703-9-10

**Motor vehicles, off-highway motorcycles, and all-purpose vehicles; tax payment or exemption claim required for certificate of title.**

- (A) If any sale of a motor vehicle, off-highway motorcycle, or all-purpose vehicle is claimed to be exempt from the sales or use tax levied by Chapters 5739. and 5741. of the Revised Code, the clerk of courts shall refuse to issue a certificate of title unless the application is accompanied by a certificate of exemption executed by the purchaser that specifies the reason the sale is not legally subject to the tax.
- (B) If any sale of a motor vehicle, off-highway motorcycle, or all-purpose vehicle is claimed to be exempt from the sales tax on the basis that the sale is in interstate commerce, the clerk of courts shall refuse to issue a certificate of title unless the application is accompanied by a statement of fact regarding the sale.
- (C) If any sale of a motor vehicle, off-highway motorcycle, or all-purpose vehicle is claimed to be exempt from the sales tax on the basis that the sale is to an out-of-state resident for immediate removal of the motor vehicle from Ohio for exclusive use outside this state, the clerk of courts shall refuse to issue a certificate of title unless the application is accompanied by an affidavit signed by the purchaser.
- (D) A copy of each of the above described statements and/or certificates is to be retained by the applicant and one copy presented to the clerk of courts, who shall retain the copy in its files.
- (E) The following forms, located on the department's website at <http://www.tax.ohio.gov/Forms.aspx>, are incorporated in this rule by reference:
- (1) "Certificate of Exemption Regarding Sale of a Motor Vehicle, Off-Highway Motorcycle, or All-Purpose Vehicle," revised ~~March 2004~~[December 2019, Form STEC MV](#);
  - (2) "Statement Regarding Sale of a Motor Vehicle, Off-Highway Motorcycle, or All-Purpose Vehicle in Interstate Commerce," revised March 2004, [Form STEC IC](#).
  - (3) "Affidavit Regarding Sale of a Motor Vehicle, Off-Highway Motorcycle, or All-Purpose Vehicle to an Out-of-State Resident," revised August 2007, [Form STEC NR](#).