



Sales & Use Tax Information Release ST 2004-03

Information Release ST 2004-03 has been reissued and revised on the Ohio Department of Taxation's website. **ST 2004-03 - Equipment Used Primarily in Providing Internet Services – Issued December, 2004; Updated September, 2020** can be viewed by clicking on the link below:

<https://tax.ohio.gov/wps/portal/gov/tax/business/ohio-business-taxes/sales-and-use/information-releases/sales-use-information-releases>

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