

**OHIO DEPARTMENT OF TAXATION**  
**RESTAURANT EQUIPMENT AND SUPPLY LISTING**

<u>ITEM</u>	<u>T/D</u>	<u>R</u>	<u>ITEM</u>	<u>T/D</u>	<u>R</u>	<u>ITEM</u>	<u>T/D</u>	<u>R</u>
Aluminum foil wrap	E	1,4	- display	T		Iced tea dispenser	T	
Ammonia for			Condiment jar - kitchen	T		Iced tea maker	E	1,5
- general cleaning	T		Condiment jar - table	E	7	Jell-O mold	E	1,5
- clean food prep & service equip.	E	3	Condiment jar holder - table	E	7	Juice dispenser	E	2
Aprons – employee	T		Counter top & stools	E	7	Juice maker	E	1,5
Baine marie	E	1,5	Cream dispenser	E	2,7	Kettles	E	1,5
Bar items			Cubing machine	E	1,5	Knife – kitchen	E	1,5
– blender	E	5	Cutlery	E	1,5	Knife – flatware	E	7
– furniture	E	7	Cutting board	E	1,5	Label – content	T	
– glassware	E	7	Decanter	E	7	Ladle - food preparation	E	1,5
– glassware cleaner	T		Dishware	E	7	Ladle – serving	T	
– glassware sanitizer	T		Dishware - racks	T		Landing zones – heated	E	2
- glassware washer	T		Dishwasher	E	3	Lazy susan – display	T	
- mix measure	E	5	Dishwasher - racks	E	3	Lazy susan - table	E	7
- shaker	E	5	- detergent and chemicals	E	3	Lemon/lime mix	E	6
– strainer	E	5	Display cases	T		Lime remover - dishwasher	T	
Beverage dispenser	T		Filters - air/fryer part	E	5	Lime remover - cooking equip.	E	3
Beverage maker	E	5	Filters - separate item	T		Lime remover - service equip.	E	3
Bibs	E	7	Filters - cone	E	5	Linens – napkin	E	7
Booster, water heater	T		Filters - grease	E	5	Linens – restroom	T	
Booth furniture	E	7	Food blender	E	1,5	Linens – tablecloth	E	7
Bread basket	E	7	Food carrier/employee	T		Lobster tank – display	T	
Bread divider	E	1,5	Food grinder	E	1,5	Lobster tank – kitchen	E	2
Bread slicer	E	1,5	Food mixer	E	1,5	Malt dispenser	T	
Bread warmer	E	1	Food scale	E	1,5	Matches	E	7
Broaster	E	1,5	Food slicer	E	1,5	Measuring cup	E	1,5
Broiler	E	1,5	Food strainer	E	1,5	Meat saw	E	1,5
Brush – dish	E	3	Food thermometer	E	1,5	Menu board & lettering	T	
Brush – glassware for			Food timer	E	1,5	Menu cover	T	
- alcoholic and soft drinks	T		Food tongs	E	1,5	Menu - given away	E	8
- milk, tea, juice and water	E	3	Forks, cooking	E	1,5	Menu - not distributed	T	
Brush – grill	E	3	Freezer paper	E	2	Microwave oven - cook/warm	E	1,5
Brush – pots	E	3	French fry cutter	E	1,5	Milk dispenser	E	2
Brush – restroom	T		French fryer	E	1,5	Napkins	E	7
Brush – coffee urn	E	3	Funnel	E	1,5	Napkin bands	E	7
Cake or pastry cover-display	T		Glassware	E	7	Napkin dispenser - table	E	7
Cake mold	E	1,5	Glassware washer– kitchen	E	3	Napkin station/stand	T	
Candle – decor	T		" - detergent and chemicals	E	3	Ovens (except microwave)	E	1,5
Candle – warm food	E	1,7	Gloves	E	1,3	Pails – cleaning	T	
Carafe	E	7	Grease remover	E	3	Pans - cook, bake	E	1,5
Carrier used by customer	E	7	Grease trap	T		Pans – steam table display	T	
Carryout kits	E	7	Grease trap – cleaning	T		Paper bag & box	E	4
Cash register & tape	T		Griddle & Grill	E	1,5	Paper cups & lids	E	4
Chafing dish	E	1,5	Griddle & Grill - bricks	E	3	Paper - office supply	T	
Chairs/dining room	E	7	- screens, part of grill	E	1,5	Paper plate & top	E	4
Chopsticks	E	7	- employee protection	T		Paper towels - restroom	T	
Coasters	E	7	Guest checks	T		Paper - tray, carrier	E	7
Cocktail napkin	E	7	Ice bucket – purchased ice	T		Pasta machine	E	1,5
Coffee – cup	E	7	Ice bucket - self produced ice	E	5	Pastry bag	E	1,5
Coffee - filter	E	1,5	Ice chest – purchased ice	T		Pepper mill – table	E	7
Coffee pitcher - table	E	7	Ice chest – self produced ice	E	5	Pepper mill – employee serve	T	
Coffee pitcher - employee serve	T		Ice crusher	E	5	Picks – bar	E	7
Coffee - stirrers	E	7	Ice maker	E	5	Picks – sandwich	E	7
Coffee - urns	E	1,5	Ice pick	E	5	Place mats	E	7
Colander	E	1	Ice tongs	E	5	Plastic - cups & lids	E	4
Compressor -refrigerator			Ice cream cabinet - kitchen	E	2	Plastic flatware	E	7
- for food	E	2	Ice cream cabinet – display	T		Plastic plate & cover	E	4
- for beer, wine & soft drinks	T		Ice cream dipper/scoop	T		Plate scraper	E	3

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Plates	E	7	Serving cart	T		Table cleaner - dining room & bar	T	
Portion control cups	E	1,5,7	Shaker - salt and pepper.	E	7	Table cleaner - food preparation	E	3
Pots & pans	E	1,5	Sharpener	T		Tea pot	E	1,5,7
Pots & pans - racks	T		Skewer	E	1,5	Toothpicks	E	7
Presoak detergent	E	3	Silverware	E	7	Towelettes	E	7
Punch bowl	T		Silverware - box & storage	T		Trash can	T	
PVC film wrap	E	4	Silverware - detergent	E	3	Tray – customer	E	7
Racks - beer, wine & pop storage	T		Soft serve ice cream machine	E	1,5	Tray – employee bussing	T	
Racks - display	T		Soufflé cup	E	1,5	Tray – stand	T	
Refrigerators			Spatula	E	1,5	Trivet – table	E	7
- beer, wine & soft drinks	T		Stainless steel cleaner			Trivet – kitchen	T	
- food, kitchen	E	2	- food service equip.	E	3	Uniforms	T	
- food, display	T		Steak marker	E	7	Waffle iron	E	1,5
Rotisserie – display	T		Steam table - food preparation	E	1,5	Warmer/melter - cheese	E	1,5
Rotisserie – food preparation	E	1,5	Steam table - display food	T		Warmer/melter - fudge	E	1,5
Safety items	T		Sterumine tablet	E	3	Water cooler	T	
Salad bar	T		Stir sticks	E	7	Water pitcher – table	E	7
Salad bar - labels	T		Stove, range	E	1,5	Water pitcher – employee serve	T	
Scales - food preparation	E	1,5	Straws	E	7	Wine basket	E	7
Scales – price			Straws dispenser	T		Wine bucket	E	7
- seller prepared items	E	5	Sugar bowl	E	7	Work gloves	T	
- items not seller prepared	T		Table – dining room & bar	E	7			
Scouring pad	E	3	Table - food preparation	E	1,5			

**CODING SYSTEM:** T/D = Tax Designation \*\*; R = Reason for Exemption numbers 1 through 8 as described below

E = exempt; T = Taxable; E/T or T/E = Depends on use.

\*\* assumes a "normal" usage

**REASON for EXEMPTION:**

**Associated with Food Service Operation:**

Sales to persons licensed to conduct a food service operation pursuant to section 3717.43 of the Revised Code; of tangible personal property primarily used directly:

#1 To prepare food for human consumption for sale; [Ohio Revised Code Section 5739.02 (B) (27) (a)]

#2 To preserve food which has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection of the consumer; and [O.R.C. Section 5739.02 (B) (27) (b)] (Emphasis added.)

#3 To clean tangible personal property used to prepare or serve food for human consumption for sale. [O.R.C. Section 5739.02 (B) (27) (c)]

**Not Limited to Food Service Operators:**

#4 Sales . . . to persons engaged in making sales, . . . of packages including material and parts for packages. . [O.R.C. Section 5739.02 (B) (15)]

#5 To use the thing transferred, as described in Section 5739.011 of the O.R.C., primarily in a manufacturing operation to produce tangible personal property for sale; [O.R.C. Section 5739.02(B)(42)(g)]

#6 To incorporate the thing transferred as a material or part, into tangible personal property to be produced for sale by manufacturing, . . . [O.R.C. Section 5739.02 (B)(42)(a)]

#7 To resell the thing transferred or benefit of the service provided,...in the form in which the same is, or is to be received by him; {See Hyatt v Limbach 1994 OH SCT} [O.R.C. Section 5739.01 (E)]

#8 Sales where the purpose of the consumer is to use or consume the things transferred in making retail sales and consisting of newspaper inserts, . . . or other advertising material which prices and describes tangible personal property offered for retail sale. (Emphasis added.) [O.R.C. Section 5739.02 (B) (35) (a)]