

# **BST&G Fire District**

## **Delaware County Tax-Exempt Certificate Use Policy and Sales Tax Use**

### **RESOLUTION #2026-01-09**

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#### **1. Purpose**

The purpose of this policy is to establish a framework for the use of BST&G Fire District tax-exempt certificate by officials and employees that is in compliance with the requirements set forth in Auditor of State Bulletin 2025-013.

#### **2. Scope**

This policy applies to all elected or appointed officials and employees, regardless of whether the person is:

- (1) compensated or uncompensated.
- (2) serving full-time or part-time; or
- (3) serving in a temporary or permanent position.

#### **3. Policy**

BST&G Fire District (the "DISTRICT") is committed to ensuring compliance with Auditor of State Bulletin 2025-013 by adopting the following policies:

##### Purchases Made Using BST&G District Account

1. All expenditures by an official or employee made using a BST&G Fire District account must serve a proper governmental purpose and must comply with all other relevant policies adopted by the Fire District.
2. All purchases must include an invoice or bill of sale clearly indicating that the sale was to the Fire District and that the tax-exempt certificate was used.
3. Only officials or employees in the following positions shall have access to the Fire District's tax-exempt certificate:
  - a. [Fire Chief, Assistant Fire Chief and/or Fiscal Officer

##### Purchases Made Using Personal Account

1. All expenditures by an official or employee on behalf of BST&G Fire District using the person's personal account must serve a proper governmental purpose and must comply with all other relevant policies adopted by BST&G Fire District
2. No official or employee who makes a purchase for BST&G Fire District using their personal credit card or checking account shall present the entity's tax-exempt certificate when making the purchase.
3. Any official or employee who makes a purchase on behalf of BST&G Fire District using their own personal credit card or checking account must pay the sales tax at the point of sale.

4. Purchases made on behalf of BST&G Fire District by an official or employee using their personal credit card or checking account shall be eligible for reimbursement from the BST&G Fire District, including sales tax.
5. No purchases made on behalf of the public office by an official or employee using their own personal credit card or checking account shall have a total cost (including taxes and fees) in excess of \$\_500.00 Five Hundred Dollars 00/100

#### 4. Policy Application

- Receipts for purchases made on behalf of BST&G Fire District must be provided to Fiscal Officer within 30 days of purchase.
- If a purchase made using BST&G Fire District's account is erroneously charged sales tax, the official or employee making the purchase must take all reasonable actions to correct the error at the point of sale. If the error cannot be corrected, the official or employee must submit a "Sales/Use Tax Application for Refund" form to the Ohio Department of Taxation within 30 days of the purchase. The applicant is required to state the full and complete reasons for the refund request and must include supporting documentation with the application.

#### 5. Roles and Responsibilities

- **Governing Body (Board):** Approves tax-exempt certificate use policy and ensures compliance with all relevant laws.
- **Administrator/Manager:** Oversees policy implementation and coordinates with legal counsel.
- **Employees/Officials:** Follow tax-exempt certificate use policy and report applicable expenditures.

#### 6. Review

This policy will be reviewed periodically and updated to reflect changes in law and organizational needs.

#### 7. Enforcement

Violations of this policy may result in disciplinary action up to and including termination of employment or contract, as well as potential civil and criminal penalties in accordance with applicable law. Failure to adhere to this policy could result in the issuance of a Finding for Recovery or other implications authorized under Ohio Law.

#### 8. Effective Date

This policy takes effect immediately upon adoption by the Board of Trustees of BST&G Fire District.

Adopted this 14th day of January 2026

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