

BOARD OF TRUSTEES
JERSEY TOWNSHIP, LICKING COUNTY, OHIO

RESOLUTION No. 25-12-26-03

**A RESOLUTION ADOPTING A TAX-EXEMPT CERTIFICATE USE
AND SALES TAX POLICY**

The Board of Trustees of Jersey Township, Licking County, Ohio met in a regular meeting on December 26, 2025 at 1481 Mink Road, Pataskala, Ohio 43062, with the following members present:

Dan Wetzel, Chairman

Jeff Fry, Vice-Chairman

Ben Pieper, Trustee

Trustee Wetzel moved the following:

WHEREAS, the Ohio Auditor of State, on October 16, 2025, issued Bulletin 2025-013 regarding reimbursement of sales tax by tax-exempt public offices and use of tax-exemption certificates; and

WHEREAS, the Board of Trustees (the “Board”) desires to adopt a Tax-Exempt Certificate Use and Sales Tax Policy to be compliant with Bulletin 2025-013

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF TRUSTEES OF JERSEY TOWNSHIP, LICKING COUNTY, OHIO, THAT THE FOLLOWING RESOLUTION BE AND IT HEREBY IS ADOPTED:

Section 1. The Board adopts a Tax-Exempt Certificate Use and Sales Tax Policy as attached hereto as “Exhibit A”.

Section 2. It is found and determined that all formal actions of this Board concerning and pertaining to the adoption of this Resolution were taken in an open meeting of this Board, and that all deliberations of the Board, and any of its committees, that resulted in such formal action were in meetings open to the public, in accordance with all legal requirements including Ohio Revised Code §121.22.

Section 3. This Resolution shall take effect at the earliest time provided by law.

Trustee Pieper seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:
YEAS: Wetzel; Pieper; Fry

NAYS:

The motion carried and the Resolution was adopted.

Attest: 
Marko F. Jesenko, Fiscal Officer

BOARD OF TRUSTEES
JERSEY TOWNSHIP, LICKING COUNTY, OHIO

CERTIFICATE

State of Ohio, Licking County

I, the undersigned Fiscal Officer of Jersey Township, Licking County, Ohio, hereby certify that the foregoing Resolution Number 25-12-26-03 is a true and complete copy of the Resolution adopted by a majority of the full membership of the Board of Trustees of Jersey Township at its regular meeting held on December 26, 2025 as was recorded in the official proceedings of the Board.



Marko F. Jesenko
Jersey Township Fiscal Officer

Jersey Township, Licking County

Tax-Exempt Certificate Use and Sales Tax Policy

1. Purpose

The purpose of this policy is to establish a framework for the use of Jersey Township's 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

Jersey Township (the "Township") is committed to ensuring compliance with Auditor of State Bulletin 2025-013 by adopting the following policies:

Purchases Made Using Township's Account

1. All expenditures by an official or employee made using a Township account must serve a proper governmental purpose and must comply with all other relevant policies adopted by the Township.
2. All purchases must include an invoice or bill of sale clearly indicating that the sale was to the Township and that the tax-exempt certificate was used.
3. Only officials or employees in the following positions shall have access to the Township's tax-exempt certificate:
 - a. Board of Trustees
 - b. Fiscal Officer
 - c. Township Administrator
 - d. Fiscal Officer's Assistant

Purchases Made Using Personal Account

1. All expenditures by an official or employee on behalf of the Township using the person's personal account must serve a proper governmental purpose and must comply with all other relevant policies adopted by the Township.
2. No official or employee who makes a purchase for the Township 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 the Township 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 the Township by an official or employee using their personal credit card or checking account shall be eligible for reimbursement from the Township, 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.

4. Policy Application

- Receipts for purchases made on behalf of the Township must be provided to the Fiscal Officer within 14 days of purchase.
- If a purchase made using the Township'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 14 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

- **Board of Trustees:** Approves tax-exempt certificate use policy and ensures compliance with all relevant laws.
- **Township Administrator:** 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 Jersey Township.