

TO BE RESCINDED

4501:1-4-01 **Definitions.**

- (A) A "retail sale" means the act or attempted act of selling, bartering, exchanging, or otherwise disposing of a salvage motor vehicle to an ultimate purchaser for use as a consumer.

The motor vehicle salvage dealer shall be responsible to collect the applicable tax associated with a "retail sale". The amount of such tax to be collected, will be the tax applicable in the county where the salvage motor vehicle title will be obtained by the purchaser.

- (B) A "motor vehicle salvage dealer" means a person who operates a motor vehicle salvage facility or any establishment or place of business which is maintained, used, or operated for the purpose of buying or selling salvage motor vehicles.
- (C) A "salvage motor vehicle pool" means any person who is engaged in the business of storing, displaying, and offering for sale salvage motor vehicles as an agent for a third party.
- (D) A "salvage motor vehicle auctioneer" means any person who is engaged in the business of auctioning salvage motor vehicles for himself or as an agent for a third party.
- (E) A "salvage motor vehicle" means any motor vehicle which is in a wrecked, dismantled, or worn out condition, or unfit for operation as a motor vehicle.
- (F) A "motor vehicle salvage facility" means any establishment or place of business which is maintained, used, or operated for buying or selling wrecked, scrapped, ruined, or dismantled motor vehicles or motor vehicle parts.
- (G) An "established place of business" means any site where commercial transactions take place and where merchandise and inventory are stored. Such establishment shall be in accordance with rule 4501:1-4-04 of the Administrative Code.
- (H) "Insufficient responsibility" means a business net worth of less than twenty thousand dollars.
- (I) A "suitable photograph" means a photograph of the facility, showing the sign on or in front of the established place of business.

Effective:

Five Year Review (FYR) Dates: 10/05/2015

Certification

Date

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