

As Reported by the House Ways and Means Committee

125th General Assembly

Regular Session

2003-2004

Sub. S. B. No. 218

Senators Amstutz, Goodman, Harris

Representative Collier

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A B I L L

To amend sections 5703.70, 5739.033, 5739.034, 1
5739.17, 5740.05, 5740.08, and 5741.05; to enact 2
sections 5739.035, 5739.123, 5739.24, 5740.09, and 3
5740.10; and to repeal the version of section 4
5739.033 of the Revised Code that results from 5
Section 1 of Am. Sub. H.B. 95 of the 125th General 6
Assembly and to amend Section 4 of Am. Sub. H.B. 7
168 of the 125th General Assembly, as amended by 8
Sub. H.B. 204 of the 125th General Assembly; to 9
repeal Section 3.18 of Am. Sub. H.B. 95 of the 10
125th General Assembly, as most recently amended 11
by Sub. H.B. 127 and Sub. H.B. 204, both of the 12
125th General Assembly; and to repeal Section 8 of 13
Sub. H.B. 204 of the 125th General Assembly to 14
provide temporary compensation to vendors as they 15
begin to implement destination-based sourcing of 16
their sales, to establish a procedure to 17
compensate impacted counties for sales tax losses 18
incurred under destination-based sourcing, to 19
require the Tax Commissioner to work with states 20
that are implementing the Streamlined Sales and 21
Use Tax Agreement to encourage the adoption of an 22
amendment that allows certain vendors to source 23
sales at the vendor's place of business, and to 24

make changes to the sales tax law and the 25
Interstate Streamlined Sales and Use Tax System 26
law to comply with the Agreement. 27

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 5703.70, 5739.033, 5739.034, 28
5739.17, 5740.05, 5740.08, and 5741.05 be amended and sections 29
5739.035, 5739.123, 5739.24, 5740.09, and 5740.10 of the Revised 30
Code be enacted to read as follows: 31

Sec. 5703.70. (A) On the filing of an application for refund 32
under section 3734.905, 4307.05, 4307.07, 5727.28, 5727.91, 33
5728.061, 5733.12, 5735.122, 5735.13, 5735.14, 5735.141, 5735.142, 34
5735.18, 5739.07, 5739.071, 5739.104, 5741.10, 5743.05, 5743.53, 35
or 5749.08 of the Revised Code, or an application for compensation 36
under section 5739.123 of the Revised Code, if the tax 37
commissioner determines that the amount of the refund or 38
compensation to which the applicant is entitled is less than the 39
amount claimed in the application, the commissioner shall give the 40
applicant written notice by ordinary mail of the amount. The 41
notice shall be sent to the address shown on the application ~~for a~~ 42
~~refund~~ unless the applicant notifies the commissioner of a 43
different address. The applicant shall have sixty days from the 44
date the commissioner mails the notice to provide additional 45
information to the commissioner or request a hearing, or both. 46

(B) If the applicant neither requests a hearing nor provides 47
additional information to the tax commissioner within the time 48
prescribed by division (A) of this section, the commissioner shall 49
take no further action, and the refund amount or compensation 50
amount denied becomes final. 51

(C)(1) If the applicant requests a hearing within the time 52

prescribed by division (A) of this section, the tax commissioner shall assign a time and place for the hearing and notify the applicant of such time and place, but the commissioner may continue the hearing from time to time as necessary. After the hearing, the commissioner may make such adjustments to the refund or compensation as the commissioner finds proper, and shall issue a final determination thereon.

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(2) If the applicant does not request a hearing, but provides additional information, within the time prescribed by division (A) of this section, the commissioner shall review the information, make such adjustments to the refund or compensation as the commissioner finds proper, and issue a final determination thereon.

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(3) The commissioner shall serve a copy of the final determination made under division (C)(1) or (2) of this section on the applicant in the manner provided in section 5703.37 of the Revised Code, and the decision is final, subject to appeal under section 5717.02 of the Revised Code.

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(D) The tax commissioner shall certify to the director of budget and management and treasurer of state for payment from the tax refund fund created by section 5703.052 of the Revised Code, the amount of the refund to be refunded under division (B) or (C) of this section. The commissioner also shall certify to the director and treasurer of state for payment from the general revenue fund the amount of compensation to be paid under division (B) or (C) of this section.

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Sec. 5739.033. The This section applies to sales made on and after July 1, 2005. Sales made before July 1, 2005, are subject to section 5739.035 of the Revised Code. On and after January 1, 2005, any vendor may irrevocably elect to comply with this section for all of the vendor's sales and places of business in this

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The amount of tax due pursuant to sections 5739.02, 5739.021, 85
5739.023, and 5739.026 of the Revised Code is the sum of the taxes 86
imposed pursuant to those sections at the sourcing location of the 87
sale as determined under this section or, if applicable, under 88
division (C) of section 5739.031 or section 5739.034 or 5739.035 89
of the Revised Code. This section applies only to a vendor's or 90
seller's obligation to collect and remit sales taxes under section 91
5739.02, 5739.021, 5739.023, or 5739.026 of the Revised Code or 92
use taxes under section 5741.02, 5741.021, 5741.022, or 5741.023 93
of the Revised Code. This section does not affect the obligation 94
of a consumer to remit use taxes on the storage, use, or other 95
consumption of tangible personal property or on the benefit 96
realized of any service provided, to the jurisdiction of that 97
storage, use, or consumption, or benefit realized. 98

(A) Except for sales, other than leases, of titled motor 99
vehicles, titled watercraft, or titled outboard motors as provided 100
in section 5741.05 of the Revised Code, or as otherwise provided 101
in this section and section 5739.034 or 5740.10 of the Revised 102
Code, all sales shall be sourced as follows: 103

(1) If the consumer or a donee designated by the consumer 104
receives tangible personal property or a service at a vendor's 105
place of business, the sale shall be sourced to that place of 106
business. 107

(2) When the tangible personal property or service is not 108
received at a vendor's place of business, the sale shall be 109
sourced to the location known to the vendor where the consumer or 110
the donee designated by the consumer receives the tangible 111
personal property or service, including the location indicated by 112
instructions for delivery to the consumer or the consumer's donee. 113

(3) If divisions (A)(1) and (2) of this section do not apply, 114

the sale shall be sourced to the location indicated by an address 115
for the consumer that is available from the vendor's business 116
records that are maintained in the ordinary course of the vendor's 117
business, when use of that address does not constitute bad faith. 118

(4) If divisions (A)(1), (2), and (3) of this section do not 119
apply, the sale shall be sourced to the location indicated by an 120
address for the consumer obtained during the consummation of the 121
sale, including the address associated with the consumer's payment 122
instrument, if no other address is available, when use of that 123
address does not constitute bad faith. 124

(5) If divisions (A)(1), (2), (3), and (4) of this section do 125
not apply, including in the circumstance where the vendor is 126
without sufficient information to apply any of those divisions, 127
the sale shall be sourced to the address from which tangible 128
personal property was shipped, or from which the service was 129
provided, disregarding any location that merely provided the 130
electronic transfer of the property sold or service provided. 131

(6) As used in division (A) of this section, "receive" means 132
taking possession of tangible personal property or making first 133
use of a service. "Receive" does not include possession by a 134
shipping company on behalf of a consumer. 135

(B)(1) Notwithstanding divisions (A)(1) to (5) of this 136
section, a consumer that is not a holder of a direct payment 137
permit granted under section 5739.031 of the Revised Code, that 138
purchases computer software delivered electronically or a service 139
for use in business, and that knows at the time of purchase that 140
such software or service will be concurrently available for use in 141
more than one taxing jurisdiction shall deliver to the vendor in 142
conjunction with its purchase a multiple points of use exemption 143
form prescribed by the tax commissioner disclosing this fact. On 144
receipt of the multiple points of use exemption form, the vendor 145

is relieved of its obligation to collect, pay, or remit the tax 146
due, and the consumer must pay the tax directly to the state. 147

(2) A consumer that delivers such form to a vendor may use 148
any reasonable, consistent, and uniform method of apportioning the 149
tax due on the computer software delivered electronically or 150
service for use in business that is supported by the consumer's 151
business records as they existed at the time of the sale. 152

(3) The multiple points of use exemption form shall remain in 153
effect for all future sales by the vendor to the consumer until it 154
is revoked in writing by the consumer, except as to the consumer's 155
specific apportionment of a subsequent sale under division (B)(2) 156
of this section and the facts existing at the time of the sale. 157

(C) A person who holds a direct payment permit issued under 158
section 5739.031 of the Revised Code is not required to deliver a 159
multiple points of use exemption form to a vendor. But such permit 160
holder shall comply with division (B)(2) of this section in 161
apportioning the tax due on computer software delivered 162
electronically or a service used in business that will be 163
concurrently available for use in more than one taxing 164
jurisdiction. 165

(D)(1) Notwithstanding divisions (A)(1) to (5) of this 166
section, the purchaser of direct mail that is not a holder of a 167
direct payment permit shall provide to the vendor in conjunction 168
with the purchase either a direct mail form prescribed by the tax 169
commissioner, or information to show the jurisdictions to which 170
the direct mail is delivered to recipients. 171

(2) Upon receipt of a direct mail form, the vendor is 172
relieved of all obligations to collect, pay, or remit the 173
applicable tax and the purchaser is obligated to pay that tax on a 174
direct pay basis. A direct mail form shall remain in effect for 175
all future sales of direct mail by the vendor to the purchaser 176

until it is revoked in writing.

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(3) Upon receipt of information from the purchaser showing the jurisdictions to which the direct mail is delivered to recipients, the vendor shall collect the tax according to the delivery information provided by the purchaser. In the absence of bad faith, the vendor is relieved of any further obligation to collect tax on any transaction where the vendor has collected tax pursuant to the delivery information provided by the purchaser.

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(4) If the purchaser of direct mail does not have a direct payment permit and does not provide the vendor with either a direct mail form or delivery information as required by division (D)(1) of this section, the vendor shall collect the tax according to division (A)(5) of this section. Nothing in division (D)(4) of this section shall limit a purchaser's obligation to pay sales or use tax to any state to which the direct mail is delivered.

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(5) If a purchaser of direct mail provides the vendor with documentation of direct payment authority, the purchaser shall not be required to provide a direct mail form or delivery information to the vendor.

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(E) If the vendor provides lodging to transient guests as specified in division (B)(2) of section 5739.01 of the Revised Code, the sale shall be sourced to the location where the lodging is located.

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(F)(1) As used in this division and division (G) of this section, "transportation equipment" means any of the following:

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(a) Locomotives and railcars that are utilized for the carriage of persons or property in interstate commerce.

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(b) Trucks and truck-tractors with a gross vehicle weight rating of greater than ten thousand pounds, trailers, semi-trailers, or passenger buses that are registered through the

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international registration plan and are operated under authority 207
of a carrier authorized and certificated by the United States 208
department of transportation or another federal authority to 209
engage in the carriage of persons or property in interstate 210
commerce. 211

(c) Aircraft that are operated by air carriers authorized and 212
certificated by the United States department of transportation or 213
another federal authority to engage in the carriage of persons or 214
property in interstate or foreign commerce. 215

(d) Containers designed for use on and component parts 216
attached to or secured on the items set forth in division 217
(F)(1)(a), (b), or (c) of this section. 218

(2) A sale, lease, or rental of transportation equipment 219
shall be sourced pursuant to division (A) of this section. 220

(G)(1) A lease or rental of tangible personal property that 221
does not require recurring periodic payments shall be sourced 222
pursuant to division (A) of this section. 223

(2) A lease or rental of tangible personal property that 224
requires recurring periodic payments shall be sourced as follows: 225

(a) In the case of a motor vehicle, other than a motor 226
vehicle that is transportation equipment, such lease or rental 227
shall be sourced to the primary property location as follows: 228

(i) For a lease or rental taxed pursuant to division (A)(2) 229
of section 5739.02 of the Revised Code, the primary property 230
location is the address of the lessee or renter used for titling 231
the motor vehicle pursuant to section 4505.06 of the Revised Code 232
at the time the lease or rental is consummated. 233

(ii) For a lease or rental taxed pursuant to division (A)(3) 234
of section 5739.02 of the Revised Code, the primary property 235
location for each lease or rental installment is the primary 236

property location for the period covered by the installment.	237
(b) In the case of an aircraft, other than an aircraft that	238
is transportation equipment, such lease or rental shall be sourced	239
to the primary property location as follows:	240
(i) For a lease or rental taxed pursuant to division (A)(2)	241
of section 5739.02 of the Revised Code, the primary property	242
location is the primary property location at the time the lease or	243
rental is consummated.	244
(ii) For a lease or rental taxed pursuant to division (A)(3)	245
of section 5739.02 of the Revised Code, the primary property	246
location for each lease or rental installment is the primary	247
property location for the period covered by the installment.	248
(c) In the case of a watercraft or an outboard motor required	249
to be titled in this state pursuant to Chapter 1548. of the	250
Revised Code, such lease or rental shall be sourced to the primary	251
property location as follows:	252
(i) For a lease or rental taxed pursuant to division (A)(2)	253
of section 5739.02 of the Revised Code, the primary property	254
location is the address of the lessee or renter shown on the	255
title.	256
(ii) For a lease or rental taxed pursuant to division (A)(3)	257
of section 5739.02 of the Revised Code, the primary property	258
location for the initial lease or rental installment is the	259
address of the lessee or renter shown on the title. For each	260
subsequent installment, the primary property location is the	261
primary property location for the period covered by the	262
installment.	263
(d) In the case of a lease or rental of all other tangible	264
personal property, other than transportation equipment, such lease	265
or rental shall be sourced as follows:	266

(i) For a lease or rental that is taxed pursuant to division (A)(2) of section 5739.02 of the Revised Code, the lease or rental shall be sourced pursuant to division (A) of this section at the time the lease or rental is consummated.

(ii) For a lease or rental that is taxed pursuant to division (A)(3) of section 5739.02 of the Revised Code, the initial lease or rental installment shall be sourced pursuant to division (A) of this section. Each subsequent installment shall be sourced to the primary property location for the period covered by the installment.

(3) As used in division (G) of this section, "primary property location" means an address for tangible personal property provided by the lessee or renter that is available to the lessor or owner from its records maintained in the ordinary course of business, when use of that address does not constitute bad faith.

Sec. 5739.034. (A) As used in this section:

(1) "Air-to-ground radiotelephone service" means a radio service, as defined in 47 C.F.R. 22.99, in which common carriers are authorized to offer and provide radio telecommunications service for hire to subscribers in aircraft.

(2) "Call-by-call basis" means any method of charging for telecommunications services where the price is measured by individual calls.

(3) "Customer" means the person or entity that contracts with a seller of telecommunications service. If the end user of telecommunications service is not the contracting party, the end user of the telecommunications service is the customer of the telecommunications service. "Customer" does not include a reseller of telecommunications service or of mobile telecommunications service of a serving carrier under an agreement to serve the

customer outside the home service provider's licensed service area. 297
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(4) "End user" means the person who utilizes the telecommunications service. In the case of a person other than an individual, "end user" means the individual who utilizes the service on behalf of the person. 299
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(5) "Home service provider" has the same meaning as in the "Mobile Telecommunications Sourcing Act," Pub. L. No. 106-252, 114 Stat. 631 (2000), 4 U.S.C. 124(5), as amended. 303
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(6) "Place of primary use" means the street address representative of where the customer's use of the telecommunications service primarily occurs, which must be the residential street address or the primary business street address of the customer. In the case of mobile telecommunications services, "place of primary use" must be within the licensed service area of the home service provider. 306
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(7) "Post-paid calling service" means the telecommunications service obtained by making a payment on a call-by-call basis either through the use of a credit card or payment mechanism such as a bank card, travel card, credit card, or debit card, or by charge made to a telephone number that is not associated with the origination or termination of the telecommunications service. "Post-paid calling service" includes a telecommunications service that would be a prepaid calling service, but for the fact that it is not exclusively a telecommunications service. 313
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(8) "Prepaid calling service" means the right to access exclusively a telecommunications service that must be paid for in advance, that enables the origination of calls using an access number or authorization code, whether manually or electronically dialed, and that is sold in predetermined units or dollars of which the number declines with use in a known amount. 322
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(9) "Service address" means:	328
(a) The location of the telecommunications equipment to which a customer's call is charged and from which the call originates or terminates, regardless of where the call is billed or paid.	329 330 331
(b) If the location in division (A)(9)(a) of this section is not known, "service address" means the origination point of the signal of the telecommunications service first identified by either the seller's telecommunications system or in information received by the seller from its service provider, where the system used to transport such signals is not that of the seller.	332 333 334 335 336 337
(c) If the locations in divisions (A)(9)(a) and (b) of this section are not known, "service address" means the location of the customer's place of primary use.	338 339 340
(B) The amount of tax due pursuant to sections 5739.02, 5739.021, 5739.023, and 5739.026 of the Revised Code on sales of telecommunications service, information service, or mobile telecommunications service, is the sum of the taxes imposed pursuant to those sections at the sourcing location of the sale as determined under this section.	341 342 343 344 345 346
(C) Except for the telecommunications services described in division (E) of this section, the sale of telecommunications service sold on a call-by-call basis shall be sourced to each level of taxing jurisdiction where the call originates and terminates in that jurisdiction, or each level of taxing jurisdiction where the call either originates or terminates and in which the service address also is located.	347 348 349 350 351 352 353
(D) Except for the telecommunications services described in division (E) of this section, a sale of telecommunications services sold on a basis other than a call-by-call basis shall be sourced to the customer's place of primary use.	354 355 356 357

(E) The sale of the following telecommunications services 358
shall be sourced to each level of taxing jurisdiction, as follows: 359

(1) A sale of mobile telecommunications service, other than 360
air-to-ground radiotelephone service and prepaid calling service, 361
shall be sourced to the customer's place of primary use as 362
required by the Mobile Telecommunications Sourcing Act. 363

(2) A sale of post-paid calling service shall be sourced to 364
the origination point of the telecommunications signal as first 365
identified by the service provider's telecommunications system, or 366
information received by the seller from its service provider, 367
where the system used to transport such signals is not that of the 368
seller. 369

(3) ~~A sale of prepaid calling service made prior to January 370
1, 2004, shall be sourced under division (H) of section 5739.033 371
of the Revised Code. On and after January 1, 2004, a sale of 372
mobile telecommunications service that is a prepaid 373
telecommunications service shall be sourced under division (A)(5) 374
of section 5739.033 of the Revised Code, but in lieu of sourcing 375
the sale of the service under division (A)(5) of that section, it 376
may be sourced to the location associated with the mobile 377
telephone number. 378~~

Sec. 5739.035. This section only applies to sales that are 379
required to be sitused under this section pursuant to section 380
5739.033 of the Revised Code. 381

(A) Except as otherwise provided in this section, the situs 382
of all sales is the vendor's place of business. 383

(1) If the consumer or the consumer's agent takes possession 384
of the tangible personal property at a place of business of the 385
vendor where the purchase contract or agreement was made, the 386
situs of the sale is that place of business. 387

(2) If the consumer or the consumer's agent takes possession of the tangible personal property other than at a place of business of the vendor, or takes possession at a warehouse or similar facility of the vendor, the situs of the sale is the vendor's place of business where the purchase contract or agreement was made or the purchase order was received. 388
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(3) If the vendor provides a service specified in division (B)(3)(a), (b), (c), (d), (n), (o), (r), (s), or (t) of section 5739.01 or makes a sale specified in division (B)(8) of section 5739.01 of the Revised Code, the situs of the sale is the vendor's place of business where the service is performed or the contract or agreement for the service was made or the purchase order was received. 394
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(B) If the vendor is a transient vendor as specified in division (B) of section 5739.17 of the Revised Code, the situs of the sale is the vendor's temporary place of business or, if the transient vendor is the lessor of titled motor vehicles, titled watercraft, or titled outboard motors, at the location where the lessee keeps the leased property. 401
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(C) If the vendor makes sales of tangible personal property from a stock of goods carried in a motor vehicle, from which the purchaser makes selection and takes possession, or from which the vendor sells tangible personal property the quantity of which has not been determined prior to the time the purchaser takes possession, the situs of the sale is the location of the motor vehicle when the sale is made. 407
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(D) If the vendor is a delivery vendor as specified in division (D) of section 5739.17 of the Revised Code, the situs of the sale is the place where the tangible personal property is delivered, where the leased property is used, or where the service is performed or received. 414
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(E) If the vendor provides a service specified in division (B)(3)(e), (g), (h), (j), (k), (l), (m), (q), or (u) of section 5739.01 of the Revised Code, the situs of the sale is the location of the consumer where the service is performed or received. 419
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(F) If the vendor provides lodging to transient guests as specified in division (B)(2) of section 5739.01 of the Revised Code, the situs of the sale is the location where the lodging is located. 423
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(G) If the vendor sells a warranty, maintenance or service contract, or similar agreement as specified in division (B)(7) of section 5739.01 of the Revised Code and the vendor is a delivery vendor, the situs of the sale is the location of the consumer. If the vendor is not a delivery vendor, the situs of the sale is the vendor's place of business where the contract or agreement was made, unless the warranty or contract is a component of the sale of a titled motor vehicle, titled watercraft, or titled outboard motor, in which case the situs of the sale is the county of titling. 427
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(H) Except as otherwise provided in this division, if the vendor sells a prepaid authorization number or a prepaid telephone calling card, the situs of the sale is the vendor's place of business and shall be taxed at the time of sale. If the vendor sells a prepaid authorization number or prepaid telephone calling card through a telephone call, electronic commerce, or any other form of remote commerce, the situs of the sale is the consumer's shipping address, or, if there is no item shipped, at the consumer's billing address. 437
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Sec. 5739.123. (A) As used in this section, "destination-based sourcing requirements" means the manner in which sales are required to be sourced under section 5739.033 of the Revised Code. 446
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(B) A vendor who holds a license issued prior to July 1, 2005, under division (A) of section 5739.17 of the Revised Code may apply for temporary compensation to assist the vendor in complying with the destination-based sourcing requirements for the first six months those sourcing requirements become applicable to the vendor under section 5739.033 of the Revised Code. The vendor shall file the application in accordance with division (C) of this section. The compensation shall be calculated for each county each month of the six-month period, and shall equal the amount of the tax reported on the return for sales of tangible personal property delivered to each county in which the vendor does not have a fixed place of business and does not, or is not required to, hold a license issued under division (A) of section 5739.17 of the Revised Code for that business, not to exceed twenty-five dollars per county for each month. Only amounts paid by the vendor for which the vendor is eligible for a discount under division (B) of section 5739.12 of the Revised Code and that are shown on returns filed during that six-month period shall be considered in calculating the compensation. In no event shall a vendor receive compensation that exceeds its total cost of complying with the destination-based sourcing requirements. For purposes of the six-month compensation period, a partial month shall be considered a month.

(C) A vendor that applies for compensation under this section shall file an application with the tax commissioner on a form prescribed by the commissioner. The application shall be filed within sixty days after the last day of the last month of the six-month period for which the vendor is requesting compensation. The commissioner shall determine the amount of compensation to which the vendor is entitled, and if that amount is equal to or greater than the amount claimed on the application, the commissioner shall certify that amount to the director of budget

and management and the treasurer of state for payment from the 482
general revenue fund. If the commissioner determines that the 483
amount of compensation to which the vendor is entitled is less 484
than the amount claimed on the vendor's application, the 485
commissioner shall proceed in accordance with section 5703.70 of 486
the Revised Code. 487

(D) The compensation provided under this section shall not 488
reduce the amount required to be returned to counties and transit 489
authorities under section 5739.21 of the Revised Code. 490

Sec. 5739.17. (A) No person shall engage in making retail 491
sales subject to a tax imposed by or pursuant to section 5739.02, 492
5739.021, 5739.023, or 5739.026 of the Revised Code as a business 493
without having a license therefor, except as otherwise provided in 494
divisions (A)(1), (2), and (3) of this section. 495

(1) In the dissolution of a partnership by death, the 496
surviving partner may operate under the license of the partnership 497
for a period of sixty days. 498

(2) The heirs or legal representatives of deceased persons, 499
and receivers and trustees in bankruptcy, appointed by any 500
competent authority, may operate under the license of the person 501
so succeeded in possession. 502

(3) Two or more persons who are not partners may operate a 503
single place of business under one license. In such case neither 504
the retirement of any such person from business at that place of 505
business, nor the entrance of any person, under an existing 506
arrangement, shall affect the license or require the issuance of a 507
new license, unless the person retiring from the business is the 508
individual named on the vendor's license. 509

Except as otherwise provided in this section, each applicant 510
for a license shall make out and deliver to the county auditor of 511

each county in which the applicant desires to engage in business, 512
upon a blank to be furnished by such auditor for that purpose, a 513
statement showing the name of the applicant, each place of 514
business in the county where the applicant will make retail sales, 515
the nature of the business, and any other information the tax 516
commissioner reasonably prescribes in the form of a statement 517
prescribed by the commissioner. 518

At the time of making the application, the applicant shall 519
pay into the county treasury a license fee in the sum of 520
twenty-five dollars for each fixed place of business in the county 521
that will be the situs of retail sales. Upon receipt of the 522
application and exhibition of the county treasurer's receipt, 523
showing the payment of the license fee, the county auditor shall 524
issue to the applicant a license for each fixed place of business 525
designated in the application, authorizing the applicant to engage 526
in business at that location. If a vendor's identity changes, the 527
vendor shall apply for a new license. If a vendor wishes to move 528
an existing fixed place of business to a new location within the 529
same county, the vendor shall obtain a new vendor's license or 530
submit a request to the tax commissioner to transfer the existing 531
vendor's license to the new location. When the new location has 532
been verified as being within the same county, the commissioner 533
shall authorize the transfer and notify the county auditor of the 534
change of location. If a vendor wishes to move an existing fixed 535
place of business to another county, the vendor's license shall 536
not transfer and the vendor shall obtain a new vendor's license 537
from the county in which the business is to be located. The form 538
of the license shall be prescribed by the commissioner. The fees 539
collected shall be credited to the general fund of the county. 540

The tax commissioner may establish or participate in a 541
registration system whereby any vendor may obtain a vendor's 542
license by submitting to the commissioner a vendor's license 543

application and a license fee of twenty-five dollars for each 544
fixed place of business at which the vendor intends to make retail 545
sales. Under this registration system, the commissioner shall 546
issue a vendor's license to the applicant on behalf of the county 547
auditor of the county in which the applicant desires to engage in 548
business, and shall forward a copy of the application and license 549
fee to that county. 550

A vendor that makes retail sales subject to tax under Chapter 551
5739. of the Revised Code pursuant to a permit issued by the 552
division of liquor control shall obtain a vendor's license in the 553
identical name and for the identical address as shown on the 554
permit. 555

Except as otherwise provided in this section, if a vendor has 556
no fixed place of business and sells from a vehicle, each vehicle 557
intended to be used within a county constitutes a place of 558
business for the purpose of this section. 559

(B) As used in this division, "transient vendor" means any 560
person who makes sales of tangible personal property from vending 561
machines located on land owned by others, who leases titled motor 562
vehicles, titled watercraft, or titled outboard motors, who 563
effectuates leases that are taxed according to division (A)(2) of 564
section 5739.02 of the Revised Code, or who, in the usual course 565
of the person's business, transports inventory, stock of goods, or 566
similar tangible personal property to a temporary place of 567
business or temporary exhibition, show, fair, flea market, or 568
similar event in a county in which the person has no fixed place 569
of business, for the purpose of making retail sales of such 570
property. A "temporary place of business" means any public or 571
quasi-public place including, but not limited to, a hotel, rooming 572
house, storeroom, building, part of a building, tent, vacant lot, 573
railroad car, or motor vehicle that is temporarily occupied for 574
the purpose of making retail sales of goods to the public. A place 575

of business is not temporary if the same person conducted business 576
at the place continuously for more than six months or occupied the 577
premises as the person's permanent residence for more than six 578
months, or if the person intends it to be a fixed place of 579
business. 580

Any transient vendor, in lieu of obtaining a vendor's license 581
under division (A) of this section for counties in which the 582
transient vendor has no fixed place of business, may apply to the 583
tax commissioner, on a form prescribed by the commissioner, for a 584
transient vendor's license. The transient vendor's license 585
authorizes the transient vendor to make retail sales in any county 586
in which the transient vendor does not maintain a fixed place of 587
business. Any holder of a transient vendor's license shall not be 588
required to obtain a separate vendor's license from the county 589
auditor in that county. Upon the commissioner's determination that 590
an applicant is a transient vendor, the applicant shall pay a 591
license fee in the amount of twenty-five dollars, at which time 592
the tax commissioner shall issue the license. The tax commissioner 593
may require a vendor to be licensed as a transient vendor if, in 594
the opinion of the commissioner, such licensing is necessary for 595
the efficient administration of the tax. 596

Any holder of a valid transient vendor's license may make 597
retail sales at a temporary place of business or temporary 598
exhibition, show, fair, flea market, or similar event, held 599
anywhere in the state without complying with any provision of 600
section 311.37 of the Revised Code. Any holder of a valid vendor's 601
license may make retail sales as a transient vendor at a temporary 602
place of business or temporary exhibition, show, fair, flea 603
market, or similar event held in any county in which the vendor 604
maintains a fixed place of business for which the vendor holds a 605
vendor's license without obtaining a transient vendor's license. 606

(C) As used in this division, "service vendor" means any 607

person who, in the usual course of the person's business, sells 608
services described in division (B)(3)(e), (f), (g), (h), (i), (j), 609
(k), (l), (m), (q), or (u) of section 5739.01 of the Revised Code. 610

Every service vendor shall make application to the tax 611
commissioner for a service vendor's license. Each applicant shall 612
pay a license fee in the amount of twenty-five dollars. Upon the 613
commissioner's determination that an applicant is a service vendor 614
and payment of the fee, the commissioner shall issue the applicant 615
a service vendor's license. 616

Only sales described in division (B)(3)(e), (f), (g), (h), 617
(i), (j), (k), (l), (m), (q), or (u) of section 5739.01 of the 618
Revised Code may be made under authority of a service vendor's 619
license, and that license authorizes sales to be made at any place 620
in this state. Any service vendor who makes sales of other 621
services or tangible personal property subject to the sales tax 622
also shall be licensed under division (A), (B), or (D) of this 623
section. 624

(D) As used in this division, "delivery vendor" means any 625
vendor who engages in one or more of the activities described in 626
divisions (D)(1) to (4) of this section, and who maintains no 627
store, showroom, or similar fixed place of business or other 628
location where merchandise regularly is offered for sale or 629
displayed or shown in catalogs for selection or pick-up by 630
consumers, or where consumers bring goods for repair or other 631
service. 632

(1) The vendor makes retail sales of tangible personal 633
property; 634

(2) The vendor rents or leases, at retail, tangible personal 635
property, except titled motor vehicles, titled watercraft, or 636
titled outboard motors; 637

(3) The vendor provides a service, at retail, described in 638

division (B)(3)(a), (b), (c), or (d) of section 5739.01 of the Revised Code; or

(4) The vendor makes retail sales of warranty, maintenance or service contracts, or similar agreements as described in division (B)(7) of section 5739.01 of the Revised Code.

A transient vendor or a seller registered pursuant to section 5741.17 of the Revised Code is not a delivery vendor.

Delivery vendors shall apply to the tax commissioner, on a form prescribed by the commissioner, for a delivery vendor's license. Each applicant shall pay a license fee of twenty-five dollars for each delivery vendor's license, to be credited to the general revenue fund. Upon the commissioner's determination that the applicant is a delivery vendor, the commissioner shall issue the license. A delivery vendor's license authorizes retail sales to be made throughout the state. All sales of the vendor must be reported under the delivery license. The commissioner may require a vendor to be licensed as a delivery vendor if, in the opinion of the commissioner, such licensing is necessary for the efficient administration of the tax. The commissioner shall not issue a delivery vendor license to a vendor who holds a license issued under division (A) of this section.

(E) Any transient vendor who is issued a license pursuant to this section shall display the license or a copy of it prominently, in plain view, at every place of business of the transient vendor. Every owner, organizer, or promoter who operates a fair, flea market, show, exhibition, convention, or similar event at which transient vendors are present shall keep a comprehensive record of all such vendors, listing the vendor's name, permanent address, vendor's license number, and the type of goods sold. Such records shall be kept for four years and shall be open to inspection by the tax commissioner.

Sec. 5739.24. (A) As used in this section: 670

(1) "Destination-based sourcing requirements" has the same meaning as in section 5739.123 of the Revised Code. 671
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(2) "Impacted county" means a county having a population of less than seventy-five thousand as of the decennial census of 2000 taken by the United States census bureau. 673
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(3) "Master account holder" means a person that holds more than one vendor's license under division (A) of section 5739.17 of the Revised Code, operates in multiple tax jurisdictions under the same ownership, and files or is required to file a consolidated return under section 5739.12 of the Revised Code. 676
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(4) "Tax jurisdiction" means a county or, if applicable, the portion of a county in which a transit authority has territory. 681
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(B)(1) Within thirty days after the thirtieth day of June and the thirty-first day of December of each year, a master account holder that makes a sale that is subject to the destination-based sourcing requirements shall file with the tax commissioner a report that details the total taxable sales it made for the prior six-month period in each tax jurisdiction and at each fixed place of business for which the master account holder holds or should hold a license, irrespective of where those sales were sourced under those requirements. The commissioner may extend the time for filing the report under this section. 683
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(2) If the report required by division (B)(1) of this section is not timely filed by a master account holder, the tax commissioner shall mail notice of a delinquent report to the holder. In addition to any other penalties or additional charges imposed under this chapter, the commissioner may impose a penalty of up to fifty dollars for each fixed place of business of the master account holder. If the report is filed within fifteen days 693
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after the commissioner mails the delinquency notice, the penalty 700
may be remitted in full or in part by the commissioner. But if the 701
master account holder fails to file the report within fifteen days 702
after the commissioner mails the notice, the commissioner shall 703
impose a penalty of up to one hundred dollars for each fixed place 704
of business of the master account holder. This penalty may not be 705
remitted in full by the commissioner. A penalty imposed under this 706
division is subject to collection and assessment in the same 707
manner as any tax levied under this chapter. 708

(C)(1) Within seventy-five days after the thirtieth day of 709
June and the thirty-first day of December of each year, the tax 710
commissioner shall determine for each county both of the 711
following: 712

(a) The amount of taxes paid by all vendors licensed under 713
division (A) of section 5739.17 of the Revised Code that were 714
levied by sections 5739.021 and 5739.026 of the Revised Code and 715
were collected by the county in accordance with the 716
destination-based sourcing requirements; 717

(b) The amount of taxes levied by those sections that would 718
have been paid to the county by vendors licensed under division 719
(A) of section 5739.17 of the Revised Code if the taxes had been 720
collected by the county in accordance with section 5739.035 of the 721
Revised Code. 722

The commissioner may make any adjustments that are necessary 723
to account for delinquent tax returns or reports. 724

(2) In making the determination required by division (C)(1) 725
of this section, the commissioner shall use the lesser of the 726
county's tax rate in effect as of January 1, 2005, or the actual 727
tax rate in effect for the six-month period for which the 728
compensation was calculated. 729

(3) The commissioner also shall calculate the percentage 730

difference between the amounts determined under divisions 731
(C)(1)(a) and (b) of this section by using a fraction, with the 732
amount determined under division (C)(1)(a) of this section in the 733
numerator, and the amount determined under division (C)(1)(b) of 734
this section in the denominator. 735

(D)(1) If the percentage difference calculated under division 736
(C)(3) of this section for a county is ninety-six per cent or 737
less, and the county is an impacted county under this section, the 738
county shall receive compensation. Within ninety days after the 739
thirtieth day of June and the thirty-first day of December of each 740
year, the tax commissioner, in the next ensuing payment to be made 741
under division (B)(1) of section 5739.21 of the Revised Code, 742
shall in addition provide from the general revenue fund to such 743
county compensation in the amount of ninety-eight per cent of the 744
denominator calculated under division (C)(3) of this section, 745
minus the numerator calculated under division (C)(3) of this 746
section. 747

(2) A county that is entitled to compensation under division 748
(D)(1) of this section may request an advance payment of that 749
compensation. The commissioner shall adopt rules that establish 750
the manner by which such county may make the request and the 751
method the commissioner will use to determine the amount of the 752
advance payment to be made to the county. Compensation provided 753
under division (D)(1) of this section shall be adjusted 754
accordingly to account for advance payments made under division 755
(D)(2) of this section. 756

(E) If, under division (C)(1) of this section, the tax 757
commissioner determines that a county collected more taxes under 758
the destination-based sourcing requirements than it would have 759
collected if taxes had been paid in accordance with section 760
5739.035 of the Revised Code, the county is a windfall county 761
under this division. Within ninety days after the thirtieth day of 762

June and the thirty-first day of December of each year, the 763
commissioner, in the next ensuing payment to be made under 764
division (B)(1) of section 5739.21 of the Revised Code, shall 765
reduce the amount to be returned to each windfall county by the 766
total amount of excess taxes that would have been received by all 767
windfall counties in proportion to the total amount needed to 768
compensate counties under division (D) of this section. 769

(F) The commissioner shall make available to the public the 770
determinations made under division (C) of this section, but any 771
data obtained from taxpayers under this section or that would 772
identify those taxpayers shall remain confidential. 773

(G) There is hereby created the county compensation tax study 774
committee. The committee shall consist of the following seven 775
members: the tax commissioner, three members of the senate 776
appointed by the president of the senate, and three members of the 777
house of representatives appointed by the speaker of the house of 778
representatives. The appointments shall be made not later than 779
January 31, 2006. The tax commissioner shall be the chairperson of 780
the committee and the department of taxation shall provide any 781
information and assistance that is required by the committee to 782
carry out its duties. The committee shall study the extent to 783
which each county has been impacted by the destination-based 784
sourcing requirements. Not later than June 30, 2006, the committee 785
shall issue a report of its findings and shall make 786
recommendations to the president of the senate and the speaker of 787
the house of representatives, at which time the committee shall 788
cease to exist. 789

Sec. 5740.05. The tax commissioner shall not enter into the 790
agreement unless the agreement requires each state to meet the 791
requirements set forth in divisions (A) to (I) of this section. 792
The agreement shall: 793

(A) Set restrictions to limit over time the number of state sales and use tax rates;	794 795
(B) Establish uniform standards for attributing the source of transactions to taxing jurisdictions, the administration of exempt sales, and sales and use tax returns and remittances;	796 797 798
(C) Provide a central, electronic registration system that allows a seller to register to collect sales and use taxes for, and remit them to, all member states;	799 800 801
(D) Provide that registration with the central registration system and the collection of sales and use taxes in the member states will not be used as a factor in determining whether the seller has nexus with a state for any tax;	802 803 804 805
(E) Provide for reduction of the burdens of complying with local sales and use taxes through the following:	806 807
(1) Restricting variances between the state and local tax bases;	808 809
(2) Requiring states to administer any sales and use taxes levied by local jurisdictions within the states so that sellers collecting and remitting those taxes will not have to register or file returns with, remit funds to, or be subject to independent audits from, local taxing jurisdictions;	810 811 812 813 814
(3) Restricting the frequency of changes in the local sales and use tax rates and setting effective dates for the application of local jurisdictional boundary changes to local sales and use taxes;	815 816 817 818
(4) Providing notice to sellers and certified service providers of changes in local sales and use tax rates and in the boundaries of local taxing jurisdictions.	819 820 821
(F) Outline any monetary allowances that are to be provided by the member states to sellers or certified service providers.	822 823

The agreement must allow for a joint public and private sector study of the compliance cost on sellers and certified service providers to collect sales and use taxes for state and local governments under various levels of complexity, ~~to be completed by July 1, 2002.~~

(G) Require each state to certify compliance with the terms of the agreement prior to becoming a member of the agreement, and to maintain compliance, under the laws of the member state, with all provisions of the agreement while a member;

(H) Require each member state to adopt a uniform policy for certified service providers that protects the privacy of consumers and maintains the confidentiality of tax information;

(I) Provide for the appointment of an advisory council of private sector representatives and an advisory council of non-member state representatives to consult with in the administration of the agreement.

Sec. 5740.08. (A) As used in this section:

(1) "Confidential taxpayer information" means all information that is protected under Title LVII of the Revised Code or other applicable law.

(2) "Personally identifiable information" means information that identifies a person.

(3) "Anonymous data" means information that does not identify a person.

(B) A certified service provider shall preserve the privacy of consumers who buy, lease, or rent tangible personal property or services from sellers with whom the provider has contracted for the collection and remittance of sales and use taxes to this state. The certified service provider shall protect the personally identifiable information of a consumer ~~information~~ in the same

manner as required of the department of taxation for taxpayer 854
information. The certified service provider shall use a certified 855
automated system to perform sales and use tax calculations, 856
remittances, and reporting that does not retain the personally 857
identifiable information of consumers, except as follows: 858

(1) To determine whether a consumer's status or intended use 859
of the goods or services purchased is exempt from the sales or use 860
tax; 861

(2) To investigate fraud by a consumer or seller; 862

(3) To the extent necessary to ensure the reliability of the 863
providers' technology and certified automated system in performing 864
all of a seller's sales and use tax functions. 865

The certified service provider shall provide technical, 866
physical, and administrative safeguards to protect personally 867
identifiable information from unauthorized access and disclosure. 868

~~(B) A certified service provider~~ (C) The tax commissioner 869
shall provide to consumers clear and conspicuous notice of ~~its~~ the 870
commissioner's information retention and sharing practices, 871
including what personally identifiable information ~~it~~ the 872
commissioner collects, how the information collected is used, how 873
long the information is retained, and whether the information ~~is~~ 874
may be disclosed to other ~~member~~ states. ~~A provider that retains~~ 875
~~personally identifiable information in accordance with division~~ 876
~~(A) of this section shall notify consumers of its intent to retain~~ 877
~~such information and shall afford consumers reasonable access to~~ 878
~~their data and the opportunity to correct inaccurately recorded~~ 879
~~data.~~ When the commissioner retains a consumer's personally 880
identifiable information that the commissioner received from a 881
certified service provider, the commissioner shall allow the 882
consumer to examine that information and correct any inaccurately 883
recorded information. 884

~~(C)~~(D) If any person, other than a member state or a person 885
otherwise authorized by the laws of this state, seeks to discover 886
a consumer's personally identifiable information, the tax 887
commissioner shall make a reasonable and timely effort ~~shall be~~ 888
~~made by the provider~~ to notify the consumer of such request. 889

~~(D)~~(E) Notwithstanding this section, the laws of this state 890
regarding the collection, use, and maintenance of confidential 891
taxpayer information remain applicable and binding. The agreement 892
does not enlarge or limit this state's authority to do any of the 893
following: 894

(1) Conduct audits or other reviews as provided under the 895
agreement or state law; 896

(2) Provide records pursuant to section 149.43 of the Revised 897
Code or to governmental agencies under disclosure laws; 898

(3) Prevent the disclosure of confidential taxpayer 899
information in accordance with Title LVII of the Revised Code; 900

(4) Prevent, consistent with federal law, the disclosure or 901
misuse of federal return information obtained under a disclosure 902
agreement with the Internal Revenue Service; 903

(5) Collect, disclose, disseminate, or otherwise use 904
anonymous data for governmental purposes. 905

~~(E)~~(F) This section does not enlarge or limit the privacy 906
policies of any seller that has selected a certified service 907
provider as its agent to perform all of the seller's sales and use 908
tax functions. 909

~~(F)~~(G) A certified service provider that fails to comply with 910
this section is subject to investigation by the tax commissioner 911
or the commissioner's agents and the attorney general, and to 912
prosecution by the attorney general. 913

Sec. 5740.09. (A) No cause of action shall accrue against a seller for over-collection of the taxes levied by section 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised Code until the purchaser has provided written notice of the over-collection to the seller and the seller has had sixty days after the notice was mailed to respond. The notice must contain the information necessary to determine the validity of the request. In no case shall a cause of action accrue against a seller for the over-collection of such taxes if either the purchaser or the seller has filed a refund claim for the over-collection pursuant to section 5739.07 or 5741.10 of the Revised Code.

(B) In connection with a purchaser's request from a seller of over-collected taxes under division (A) of this section, a seller shall be presumed to have a reasonable business practice if, in the collection of the taxes, the seller does both of the following:

(1) Uses either a certified service provider or a certified automated system, including a proprietary system; and

(2) Has remitted to the state all taxes collected, less any deductions or collection allowances provided by section 5739.12 or 5741.12 of the Revised Code.

Sec. 5740.10. As used in this section, "vendors" means persons licensed under division (A) of section 5739.17 of the Revised Code that have limited Ohio taxable sales, as defined by the tax commissioner under this section.

To address the impact the change from origin-based sourcing under section 5739.035 of the Revised Code to destination-based sourcing under section 5739.033 of the Revised Code has on vendors, the tax commissioner shall work with the states that are

implementing the interstate streamlined sales and use tax 944
agreement to encourage the adoption of an amendment to the 945
agreement that allows states to mitigate the impact by allowing 946
vendors to source sales at the vendors' places of business. If the 947
amendment is adopted or if this change in sourcing is otherwise 948
allowed without amendment of the agreement, the commissioner shall 949
adopt a rule that excepts vendors from destination-based sourcing 950
under section 5739.033 of the Revised Code, but that otherwise 951
keeps Ohio in substantial compliance with the agreement. 952

Sec. 5741.05. (A) A Beginning January 1, 2005, a seller that 953
collects the tax levied by sections 5741.02, 5741.021, 5741.022, 954
or 5741.023 of the Revised Code on transactions, other than sales 955
of titled motor vehicles, titled watercraft, or titled outboard 956
motors, shall determine under section 5739.033 or 5739.034 of the 957
Revised Code the jurisdiction for which to collect the tax. A 958
vendor or seller of motor vehicles, watercraft, or outboard motors 959
required to be titled in this state shall collect the tax levied 960
by section 5739.02 or 5741.02 of the Revised Code and the 961
additional taxes levied by division (A)(1) of section 5741.021, 962
division (A)(1) of section 5741.022, and division (A)(1) of 963
section 5741.023 of the Revised Code for the consumer's county of 964
residence as provided in section 1548.06 and division (B) of 965
section 4505.06 of the Revised Code. 966

(B) A vendor or seller is not responsible for collecting or 967
remitting additional tax if a consumer subsequently stores, uses, 968
or consumes the tangible personal property or service in another 969
jurisdiction with a rate of tax imposed by sections 5741.02, 970
5741.021, 5741.022, or 5741.023 of the Revised Code that is higher 971
than the amount collected by the vendor or seller pursuant to 972
Chapter 5739. or 5741. of the Revised Code. 973

Section 2. That existing sections 5703.70, 5739.033, 974
5739.034, 5739.17, 5740.05, 5740.08, and 5741.05 of the Revised 975
Code are hereby repealed. 976

Section 3. The version of section 5739.033 of the Revised 977
Code that results from Section 1 of Am. Sub. H.B. 95 of the 125th 978
General Assembly is hereby repealed. This repeal does not affect 979
the version of section 5739.033 of the Revised Code that results 980
from Section 3.16 of Am. Sub. H.B. 95 of the 125th General 981
Assembly, and that was intended to take effect July 1, 2005. 982
Rather, that version of section 5739.033 of the Revised Code is 983
amended by this act and, as amended by this act, takes effect 984
January 1, 2005. 985

Section 4. That Section 4 of Am. Sub. H.B. 168 of the 125th 986
General Assembly, as amended by Sub. H.B. 204 of the 125th General 987
Assembly, be amended to read as follows: 988

Sec. 4. Notwithstanding Section 3 of Am. Sub. S.B. 143 of the 989
124th General Assembly, as subsequently amended by Section 8 of 990
Sub. S.B. 47 of the 125th General Assembly and Section 134.14 of 991
Am. Sub. H.B. 95 of the 125th General Assembly, the enactment of 992
section 5741.05 of the Revised Code by Am. Sub. S.B. 143 of the 993
124th General Assembly shall take effect ~~July~~ January 1, 2005. The 994
General Assembly intends by enacting this section to clarify that 995
the operation of section 5741.05 of the Revised Code ~~was~~ is to be 996
coordinated with the ~~revised~~ revised effective ~~dates~~ to date of 997
amended section 5739.033 of the Revised Code ~~that were made by~~ 998
~~Sub. S.B. 47 of the 125th General Assembly and Sub. H.B. 127 of~~ 999
~~the 125th General Assembly.~~ 1000

Section 5. That existing Section 4 of Am. Sub. H.B. 168 of 1001

the 125th General Assembly, as amended by Sub. H.B. 204 of the 1002
125th General Assembly, is hereby repealed. 1003

Section 6. That Section 3.18 of Am. Sub. H.B. 95 of the 125th 1004
General Assembly, as most recently amended by Sub. H.B. 127 and 1005
Sub. H.B. 204, both of the 125th General Assembly, is hereby 1006
repealed. 1007

Section 7. That Section 8 of Sub. H.B. 204 of the 125th 1008
General Assembly is hereby repealed. 1009

Section 8. Sections 5739.033, 5739.034, 5739.035, 5740.10, 1010
and 5741.05 of the Revised Code, as amended or enacted by this 1011
act, provide for or are essential to the implementation of a tax 1012
levy. Therefore, under Ohio Constitution, Article II, Section 1d, 1013
those sections as amended or enacted by this act are not subject 1014
to the referendum and go into immediate effect when this act 1015
becomes law. 1016

Section 9. Sections 3 to 9 of this act provide for or are 1017
essential to the implementation of a tax levy. Therefore, under 1018
Ohio Constitution, Article II, Section 1d, Sections 3 to 9 of this 1019
act are not subject to the referendum and go into immediate effect 1020
when this act becomes law. 1021