

As Introduced

**126th General Assembly
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S. B. No. 26

**Senators Amstutz, Austria, Clancy, Carey, Coughlin, Gardner, Goodman,
Harris, Hottinger, Jacobson, Mumper, Padgett, Schuring, Spada, Wachtmann,
Zurz**

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A B I L L

To amend sections 5739.031, 5739.033, and 5739.034 1
and to enact section 5739.035 of the Revised Code 2
to establish a period during which vendors with 3
total Ohio taxable sales of one million dollars or 4
more must make the transition to destination-based 5
sourcing of their sales and to allow origin-based 6
situsng for sales made under certain 7
circumstances. 8

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

Section 1. That sections 5739.031, 5739.033, and 5739.034 be 9
amended and section 5739.035 of the Revised Code be enacted to 10
read as follows: 11

Sec. 5739.031. (A) Upon application, the tax commissioner may 12
issue a direct payment permit that authorizes a consumer to pay 13
the sales tax levied by or pursuant to section 5739.02, 5739.021, 14
5739.023, or 5739.026 of the Revised Code or the use tax levied by 15
or pursuant to section 5741.02, 5741.021, 5741.022, or 5741.023 of 16
the Revised Code directly to the state and waives the collection 17
of the tax by the vendor or seller if payment directly to the 18

state would improve compliance and increase the efficiency of the 19
administration of the tax. The commissioner may adopt rules 20
establishing the criteria for the issuance of such permits. 21

(B) Each permit holder, on or before the twenty-third day of 22
each month, shall make and file with the treasurer of state a 23
return for the preceding month in such form as is prescribed by 24
the tax commissioner and shall pay the tax shown on the return to 25
be due. The return shall show the sum of the prices of taxable 26
merchandise used and taxable services received, the amount of tax 27
due from the permit holder, and such other information as the 28
commissioner deems necessary. The commissioner, upon written 29
request by the permit holder, may extend the time for making and 30
filing returns and paying the tax. If the commissioner determines 31
that a permit holder's tax liability is not such as to merit 32
monthly filing, the commissioner may authorize the permit holder 33
to file returns and pay the tax at less frequent intervals. The 34
treasurer of state shall show on the return the date it was filed 35
and the amount of the payment remitted to the treasurer. 36
Thereafter, the treasurer immediately shall transmit all returns 37
filed under this section to the tax commissioner. 38

Any permit holder required to file a return and pay the tax 39
under this section whose total payment for any calendar year 40
equals or exceeds the amount shown in section 5739.032 of the 41
Revised Code shall make each payment required by this section in 42
the second ensuing and each succeeding year by electronic funds 43
transfer as prescribed by, and on or before the dates specified 44
in, section 5739.032 of the Revised Code, except as otherwise 45
prescribed by that section. 46

(C) For purposes of reporting and remitting the tax, the 47
price of tangible personal property or services purchased by, or 48
of tangible personal property produced by, the permit holder shall 49
be determined under division (G) of section 5741.01 of the Revised 50

Code. Except as otherwise provided in division ~~(C)~~(E) of section 5739.033 of the Revised Code, the situs of any purchase transaction made by the permit holder is the location where the tangible personal property or service is received by the permit holder.

(D) It shall be the duty of every permit holder required to make a return and pay its tax under this section to keep and preserve suitable records of purchases together with invoices of purchases, bills of lading, asset ledgers, depreciation schedules, transfer journals, and such other primary and secondary records and documents in such form as the commissioner requires. All such records and other documents shall be open during business hours to the inspection of the tax commissioner, and shall be preserved for a period of four years, unless the commissioner, in writing, has authorized their destruction or disposal at an earlier date, or by order or by reason of a waiver of the four-year time limitation pursuant to section 5739.16 of the Revised Code requires that they be kept longer.

(E) A permit granted pursuant to this section shall continue to be valid until surrendered by the holder or canceled for cause by the tax commissioner.

(F) Persons who hold a direct payment permit that has not been canceled shall not be required to issue exemption certificates and shall not be required to pay the tax as prescribed in sections 5739.03, 5739.033, and 5741.12 of the Revised Code. Such persons shall notify vendors and sellers from whom purchases of tangible personal property or services are made, of their direct payment permit number and that the tax is being paid directly to the state. Upon receipt of such notice, such vendor or seller shall be absolved from all duties and liabilities imposed by section 5739.03 or 5741.04 of the Revised Code with respect to sales of tangible personal property or services to such

permit holder.

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Vendors and sellers who make sales upon which the tax is not collected by reason of the provisions of this section shall maintain records in such manner that the amount involved and identity of the purchaser may be ascertained. The receipts from such sales shall not be subject to the tax levied in section 5739.10 of the Revised Code.

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Upon the cancellation or surrender of a direct payment permit, the provisions of sections 5739.03, 5741.04, and 5741.12 of the Revised Code shall immediately apply to all purchases made subsequent to such cancellation or surrender by the person who previously held such permit, and such person shall so notify vendors and sellers from whom purchases of tangible personal property or services are made, in writing, prior to or at the time of the first purchase after such cancellation or surrender. Upon receipt of such notice, the vendor shall be subject to the provisions of sections 5739.03 and 5739.10 of the Revised Code and the seller shall be subject to the provisions of section 5741.04 of the Revised Code, with respect to all sales subsequently made to such person. Failure of any such person to notify vendors or sellers from whom purchases of tangible personal property or services are made of the cancellation or surrender of a direct payment permit shall be considered as a refusal to pay the tax by the person required to issue such notice.

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Sec. 5739.033. The (A) Except as provided in division (B) of this section, divisions (C) to (I) of this section apply 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 divisions (C) to (I) of this section for all of the vendor's sales and places of business in this state.

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Beginning January 1, 2005, the amount of tax due pursuant to 114
sections 5739.02, 5739.021, 5739.023, and 5739.026 of the Revised 115
Code is the sum of the taxes imposed pursuant to those sections at 116
the sourcing location of the sale as determined under this section 117
or, if applicable, under division (C) of section 5739.031 or 118
section 5739.034 of the Revised Code, or at the situs of the sale 119
as determined under section 5739.035 of the Revised Code. This 120
section applies only to a vendor's or seller's obligation to 121
collect and remit sales taxes under section 5739.02, 5739.021, 122
5739.023, or 5739.026 of the Revised Code or use taxes under 123
section 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised 124
Code. Division (A) of this section does not apply in determining 125
the jurisdiction for which sellers are required to collect the use 126
tax under section 5741.05 of the Revised Code. This section does 127
not affect the obligation of a consumer to remit use taxes on the 128
storage, use, or other consumption of tangible personal property 129
or on the benefit realized of any service provided, to the 130
jurisdiction of that storage, use, or consumption, or benefit 131
realized. 132

(A)(B)(1) A vendor with total Ohio taxable sales in calendar 133
year 2004 that are less than five million dollars may continue to 134
situs its sales under section 5739.035 of the Revised Code until 135
January 1, 2007. 136

(2) A vendor with total Ohio taxable sales in calendar year 137
2006 that are less than three million dollars may continue to 138
situs its sales under section 5739.035 of the Revised Code until 139
January 1, 2008. 140

(3) A vendor with total Ohio taxable sales in calendar year 141
2007 that are less than one million dollars may situs its sales 142
under section 5739.035 of the Revised Code. If, in any calendar 143
year after January 1, 2009, the vendor has total Ohio taxable 144
sales of one million dollars or more, the vendor shall source its 145

sales under divisions (C) to (I) of this section and shall 146
continue to source its sales under those divisions, regardless of 147
the amount of total Ohio taxable sales in future years. 148

(C) Except for sales, other than leases, of titled motor 149
vehicles, titled watercraft, or titled outboard motors as provided 150
in section 5741.05 of the Revised Code, or as otherwise provided 151
in this section and section 5739.034 of the Revised Code, all 152
sales shall be sourced as follows: 153

(1) If the consumer or a donee designated by the consumer 154
receives tangible personal property or a service at a vendor's 155
place of business, or if the consumer or donee is present at a 156
vendor's place of business and concludes a sale of tangible 157
personal property or a service at the vendor's place of business, 158
regardless of the location of delivery of the property or service, 159
the sale shall be sourced to that place of business. 160

(2) ~~When~~ Except as provided in division (C)(1) of this 161
section, when the tangible personal property or service is not 162
received at a vendor's place of business, the sale shall be 163
sourced to the location known to the vendor where the consumer or 164
the donee designated by the consumer receives the tangible 165
personal property or service, including the location indicated by 166
instructions for delivery to the consumer or the consumer's donee. 167

(3) If divisions ~~(A)~~(C)(1) and (2) of this section do not 168
apply, the sale shall be sourced to the location indicated by an 169
address for the consumer that is available from the vendor's 170
business records that are maintained in the ordinary course of the 171
vendor's business, when use of that address does not constitute 172
bad faith. 173

(4) If divisions ~~(A)~~(C)(1), (2), and (3) of this section do 174
not apply, the sale shall be sourced to the location indicated by 175
an address for the consumer obtained during the consummation of 176

the sale, including the address associated with the consumer's 177
payment instrument, if no other address is available, when use of 178
that address does not constitute bad faith. 179

(5) If divisions ~~(A)~~(C)(1), (2), (3), and (4) of this section 180
do not apply, including in the circumstance where the vendor is 181
without sufficient information to apply any of those divisions, 182
the sale shall be sourced to the address from which tangible 183
personal property was shipped, or from which the service was 184
provided, disregarding any location that merely provided the 185
electronic transfer of the property sold or service provided. 186

(6) As used in division ~~(A)~~(C) of this section, "receive" 187
means taking possession of tangible personal property or making 188
first use of a service. "Receive" does not include possession by a 189
shipping company on behalf of a consumer. 190

~~(B)~~(D)(1) Notwithstanding divisions ~~(A)~~(C)(1) to (5) of this 191
section, a consumer that is not a holder of a direct payment 192
permit granted under section 5739.031 of the Revised Code, that 193
purchases computer software delivered electronically or a service 194
for use in business, and that knows at the time of purchase that 195
such software or service will be concurrently available for use in 196
more than one taxing jurisdiction shall deliver to the vendor in 197
conjunction with its purchase a multiple points of use exemption 198
form prescribed by the tax commissioner disclosing this fact. On 199
receipt of the multiple points of use exemption form, the vendor 200
is relieved of its obligation to collect, pay, or remit the tax 201
due, and the consumer must pay the tax directly to the state. 202

(2) A consumer that delivers such form to a vendor may use 203
any reasonable, consistent, and uniform method of apportioning the 204
tax due on the computer software delivered electronically or 205
service for use in business that is supported by the consumer's 206
business records as they existed at the time of the sale. 207

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

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

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

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

(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 239
pursuant to the delivery information provided by the purchaser. 240

(4) If the purchaser of direct mail does not have a direct 241
payment permit and does not provide the vendor with either a 242
direct mail form or delivery information as required by division 243
~~(D)~~(F)(1) of this section, the vendor shall collect the tax 244
according to division ~~(A)~~(C)(5) of this section. Nothing in 245
division ~~(D)~~(F)(4) of this section shall limit a purchaser's 246
obligation to pay sales or use tax to any state to which the 247
direct mail is delivered. 248

(5) If a purchaser of direct mail provides the vendor with 249
documentation of direct payment authority, the purchaser shall not 250
be required to provide a direct mail form or delivery information 251
to the vendor. 252

~~(E)~~(G) If the vendor provides lodging to transient guests as 253
specified in division (B)(2) of section 5739.01 of the Revised 254
Code, the sale shall be sourced to the location where the lodging 255
is located. 256

~~(F)~~(H)(1) As used in this division and division ~~(G)~~(I) of 257
this section, "transportation equipment" means any of the 258
following: 259

(a) Locomotives and railcars that are utilized for the 260
carriage of persons or property in interstate commerce. 261

(b) Trucks and truck-tractors with a gross vehicle weight 262
rating of greater than ten thousand pounds, trailers, 263
semi-trailers, or passenger buses that are registered through the 264
international registration plan and are operated under authority 265
of a carrier authorized and certificated by the United States 266
department of transportation or another federal authority to 267
engage in the carriage of persons or property in interstate 268
commerce. 269

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

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

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

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

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

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

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

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

(b) In the case of an aircraft, other than an aircraft that is transportation equipment, such lease or rental shall be sourced to the primary property location as follows:

(i) For a lease or rental taxed pursuant to division (A)(2)

of section 5739.02 of the Revised Code, the primary property 300
location is the primary property location at the time the lease or 301
rental is consummated. 302

(ii) For a lease or rental taxed pursuant to division (A)(3) 303
of section 5739.02 of the Revised Code, the primary property 304
location for each lease or rental installment is the primary 305
property location for the period covered by the installment. 306

(c) In the case of a watercraft or an outboard motor required 307
to be titled in this state pursuant to Chapter 1548. of the 308
Revised Code, such lease or rental shall be sourced to the primary 309
property location as follows: 310

(i) For a lease or rental taxed pursuant to division (A)(2) 311
of section 5739.02 of the Revised Code, the primary property 312
location is the address of the lessee or renter shown on the 313
title. 314

(ii) For a lease or rental taxed pursuant to division (A)(3) 315
of section 5739.02 of the Revised Code, the primary property 316
location for the initial lease or rental installment is the 317
address of the lessee or renter shown on the title. For each 318
subsequent installment, the primary property location is the 319
primary property location for the period covered by the 320
installment. 321

(d) In the case of a lease or rental of all other tangible 322
personal property, other than transportation equipment, such lease 323
or rental shall be sourced as follows: 324

(i) For a lease or rental that is taxed pursuant to division 325
(A)(2) of section 5739.02 of the Revised Code, the lease or rental 326
shall be sourced pursuant to division ~~(A)~~(C) of this section at 327
the time the lease or rental is consummated. 328

(ii) For a lease or rental that is taxed pursuant to division 329

(A)(3) of section 5739.02 of the Revised Code, the initial lease 330
or rental installment shall be sourced pursuant to division ~~(A)~~(C) 331
of this section. Each subsequent installment shall be sourced to 332
the primary property location for the period covered by the 333
installment. 334

(3) As used in division ~~(G)~~(I) of this section, "primary 335
property location" means an address for tangible personal property 336
provided by the lessee or renter that is available to the lessor 337
or owner from its records maintained in the ordinary course of 338
business, when use of that address does not constitute bad faith. 339

Sec. 5739.034. (A) As used in this section: 340

(1) "Air-to-ground radiotelephone service" means a radio 341
service, as defined in 47 C.F.R. 22.99, in which common carriers 342
are authorized to offer and provide radio telecommunications 343
service for hire to subscribers in aircraft. 344

(2) "Call-by-call basis" means any method of charging for 345
telecommunications services where the price is measured by 346
individual calls. 347

(3) "Customer" means the person or entity that contracts with 348
a seller of telecommunications service. If the end user of 349
telecommunications service is not the contracting party, the end 350
user of the telecommunications service is the customer of the 351
telecommunications service. "Customer" does not include a reseller 352
of telecommunications service or of mobile telecommunications 353
service of a serving carrier under an agreement to serve the 354
customer outside the home service provider's licensed service 355
area. 356

(4) "End user" means the person who utilizes the 357
telecommunications service. In the case of a person other than an 358
individual, "end user" means the individual who utilizes the 359

service on behalf of the person. 360

(5) "Home service provider" has the same meaning as in the 361
"Mobile Telecommunications Sourcing Act," Pub. L. No. 106-252, 114 362
Stat. 631 (2000), 4 U.S.C. 124(5), as amended. 363

(6) "Place of primary use" means the street address 364
representative of where the customer's use of the 365
telecommunications service primarily occurs, which must be the 366
residential street address or the primary business street address 367
of the customer. In the case of mobile telecommunications 368
services, "place of primary use" must be within the licensed 369
service area of the home service provider. 370

(7) "Post-paid calling service" means the telecommunications 371
service obtained by making a payment on a call-by-call basis 372
either through the use of a credit card or payment mechanism such 373
as a bank card, travel card, credit card, or debit card, or by 374
charge made to a telephone number that is not associated with the 375
origination or termination of the telecommunications service. 376
"Post-paid calling service" includes a telecommunications service 377
that would be a prepaid calling service, but for the fact that it 378
is not exclusively a telecommunications service. 379

(8) "Prepaid calling service" means the right to access 380
exclusively a telecommunications service that must be paid for in 381
advance, that enables the origination of calls using an access 382
number or authorization code, whether manually or electronically 383
dialed, and that is sold in predetermined units or dollars of 384
which the number declines with use in a known amount. 385

(9) "Service address" means: 386

(a) The location of the telecommunications equipment to which 387
a customer's call is charged and from which the call originates or 388
terminates, regardless of where the call is billed or paid. 389

(b) If the location in division (A)(9)(a) of this section is 390
not known, "service address" means the origination point of the 391
signal of the telecommunications service first identified by 392
either the seller's telecommunications system or in information 393
received by the seller from its service provider, where the system 394
used to transport such signals is not that of the seller. 395

(c) If the locations in divisions (A)(9)(a) and (b) of this 396
section are not known, "service address" means the location of the 397
customer's place of primary use. 398

(B) The amount of tax due pursuant to sections 5739.02, 399
5739.021, 5739.023, and 5739.026 of the Revised Code on sales of 400
telecommunications service, information service, or mobile 401
telecommunications service, is the sum of the taxes imposed 402
pursuant to those sections at the sourcing location of the sale as 403
determined under this section. 404

(C) Except for the telecommunications services described in 405
division (E) of this section, the sale of telecommunications 406
service sold on a call-by-call basis shall be sourced to each 407
level of taxing jurisdiction where the call originates and 408
terminates in that jurisdiction, or each level of taxing 409
jurisdiction where the call either originates or terminates and in 410
which the service address also is located. 411

(D) Except for the telecommunications services described in 412
division (E) of this section, a sale of telecommunications 413
services sold on a basis other than a call-by-call basis shall be 414
sourced to the customer's place of primary use. 415

(E) The sale of the following telecommunications services 416
shall be sourced to each level of taxing jurisdiction, as follows: 417

(1) A sale of mobile telecommunications service, other than 418
air-to-ground radiotelephone service and prepaid calling service, 419
shall be sourced to the customer's place of primary use as 420

required by the Mobile Telecommunications Sourcing Act.

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

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~~(3) A sale of prepaid calling service made prior to January 1, 2004, shall be sourced under division (H) of section 5739.033 of the Revised Code. On and after January 1, 2004, a sale of mobile telecommunications service that is a prepaid telecommunications service shall be sourced under division (A)(5)(C) of section 5739.033 of the Revised Code, but in or, if permitted by division (B) of that section, shall be sited under section 5739.035 of the Revised Code. In lieu of sourcing the sale of the that service under that division (C)(5) of section 5739.033 of the Revised Code, it may be sourced to the location associated with the mobile telephone number.~~

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Sec. 5739.035. This section only applies to sales that are required to be sited under this section pursuant to division (A) of section 5739.033 of the Revised Code.

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

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

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(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

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similar facility of the vendor, the situs of the sale is the 451
vendor's place of business where the purchase contract or 452
agreement was made or the purchase order was received. 453

(3) If the vendor provides a service specified in division 454
(B)(3)(a), (b), (c), (d), (n), (o), (r), (s), or (t) of section 455
5739.01 or makes a sale specified in division (B)(8) of section 456
5739.01 of the Revised Code, the situs of the sale is the vendor's 457
place of business where the service is performed or the contract 458
or agreement for the service was made or the purchase order was 459
received. 460

(B) If the vendor is a transient vendor as specified in 461
division (B) of section 5739.17 of the Revised Code, the situs of 462
the sale is the vendor's temporary place of business or, if the 463
transient vendor is the lessor of titled motor vehicles, titled 464
watercraft, or titled outboard motors, at the location where the 465
lessee keeps the leased property. 466

(C) If the vendor makes sales of tangible personal property 467
from a stock of goods carried in a motor vehicle, from which the 468
purchaser makes selection and takes possession, or from which the 469
vendor sells tangible personal property the quantity of which has 470
not been determined prior to the time the purchaser takes 471
possession, the situs of the sale is the location of the motor 472
vehicle when the sale is made. 473

(D) If the vendor is a delivery vendor as specified in 474
division (D) of section 5739.17 of the Revised Code, the situs of 475
the sale is the place where the tangible personal property is 476
delivered, where the leased property is used, or where the service 477
is performed or received. 478

(E) If the vendor provides a service specified in division 479
(B)(3)(e), (g), (h), (j), (k), (l), (m), (q), or (u) of section 480
5739.01 of the Revised Code, the situs of the sale is the location 481

of the consumer where the service is performed or received. 482

(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. 483
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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. 487
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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. 497
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Section 2. That existing sections 5739.031, 5739.033, and 5739.034 of the Revised Code are hereby repealed. 506
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Section 3. Sections 5739.031, 5739.033, 5739.034, and 5739.035 of the Revised Code, as amended or enacted by this act, provide for or are essential to the implementation of a tax levy. Therefore, under Ohio Constitution, Article II, Section 1d, those 508
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sections as amended or enacted by this act are not subject to the 512
referendum and go into immediate effect when this act becomes law. 513

This section provides for or is essential to the 514
implementation of a tax levy. Therefore, under Ohio Constitution, 515
Article II, Section 1d, this section is not subject to the 516
referendum and goes into immediate effect when this act becomes 517
law. 518