



Ohio Revised Code

Section 5739.061 Vendor compensation for complying with origin based sourcing requirements.

Effective: April 18, 2008

Legislation: House Bill 429 - 127th General Assembly

(A) As used in this section, "origin-based sourcing requirements" means the manner in which intrastate sales are to be sourced under division (B)(1) of section 5739.033 of the Revised Code.

(B) On and after July 1, 2009, a vendor that received temporary compensation under section 5739.123 of the Revised Code as that section existed before its repeal by H.B. 429 of the 127th general assembly may apply for compensation to assist the vendor in complying with the origin-based sourcing requirements. The vendor shall file an application in accordance with division (C) of this section. The compensation shall be a one-time payment equal to the actual total costs the vendor incurred in complying with the origin-based sourcing requirements, not to exceed one thousand dollars for vendors that were required to comply with divisions (C) to (I) of section 5739.033 of the Revised Code before the effective date of this section, and six hundred dollars for vendors that irrevocably elected to comply with divisions (C) to (I) of that section before the effective date of this section. In no event shall a vendor receive compensation that exceeds its total cost of complying with the origin-based sourcing requirements.

(C) To be considered for compensation under this section, a vendor shall file an application with the tax commissioner on a form prescribed by the commissioner. 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 general revenue fund. If the commissioner determines that the amount of compensation to which the vendor is entitled is less than the amount claimed on the vendor's application, the commissioner shall proceed in accordance with section 5703.70 of the Revised Code.

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