



Ohio Revised Code

Section 5739.071 Partial refund for providers of electronic information services.

Effective: July 1, 1993

Legislation: House Bill 152 - 120th General Assembly

(A) The tax commissioner shall refund to a provider of electronic information services twenty-five per cent of the tax it pays pursuant to this chapter or Chapter 5741. of the Revised Code on purchases made on or after July 1, 1993, of computers, computer peripherals, software, telecommunications equipment, and similar tangible personal property, primarily used to acquire, process, or store information for use by business customers or to transmit or disseminate such information to such customers, the services of installing or repairing such property, and agreements to repair or maintain such property. Applications for a refund shall be made in the same manner and subject to the same time limitations as provided in sections 5739.07 and 5741.10 of the Revised Code.

(B) An electronic information service provider that maintains direct payment authority under section 5739.031 of the Revised Code may list on the return and pay tax on seventy-five per cent of the price of equipment, services, and agreements described under division (A) of this section in lieu of seeking a refund as provided in that division.
