



Ohio Revised Code

Section 5739.29 Vendor to collect tax - prohibition against rebate.

Effective: July 1, 1959

Legislation: Senate Bill 376 - 103rd General Assembly

No vendor shall fail to collect the full and exact tax as required by sections 5739.01 to 5739.31, inclusive, of the Revised Code, or fail to comply with such sections and the rules and regulations of the tax commissioner or, except as expressly authorized by such sections, refund, remit, or rebate, to a consumer, either directly or indirectly and, by whatsoever means, any of the tax levied by sections 5739.01 to 5739.31, inclusive, of the Revised Code, or make in any form of advertising, verbal or otherwise, any statements which might imply that he is absorbing the tax, or paying the tax for the consumer by an adjustment of prices, or selling at a price including the tax, or rebating the tax in any other manner.
