



## Ohio Revised Code

### Section 5740.01 Simplified sales and use tax administration act definitions.

Effective: June 21, 2002

Legislation: Senate Bill 143 - 124th General Assembly

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As used in this chapter:

(A) "Agreement" means the streamlined sales and use tax agreement as amended and adopted on January 27, 2001, by the national conference of state legislatures' special task force on state and local taxation of telecommunications and electronic commerce, and unanimously adopted by the national conference of state legislatures' executive committee, and as subsequently amended and adopted by the member states.

(B) "Certified automated system" means software certified jointly by the member states to calculate the sales or use tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state, and maintain a record of the transaction.

(C) "Certified service provider" means an agent certified jointly by the member states to perform all of the seller's sales and use tax functions.

(D) "Member state" means any state that is a signatory to the agreement.

(E) "Person" means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.

(F) "Sales tax" means the tax levied by section 5739.02, 5739.021, 5739.023, 5739.026, or 5739.10 of the Revised Code.

(G) "Seller" means any person making sales, leases, or rentals of personal property or services.

(H) "State" means any state of the United States and the District of Columbia.

(I) "Use tax" means the tax levied by section 5741.02, 5741.021, 5741.022, or 5741.023 of the



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