



Ohio Administrative Code

Rule 113-4-03 Motor vehicle and watercraft sales and use tax.

Effective: January 1, 2024

The payment of all motor vehicle and watercraft sales and use tax pursuant to sections 4505.06 and 1548.06 shall be made in accordance with this rule.

(A) Method of payment

Payments must be made by electronic funds transfer through the treasurer of state's online payment processing system and remitted pursuant to procedures prescribed by the treasurer of state.

(B) Timeliness of payment

Each county clerk shall forward to the treasurer of state all sales and use tax collections resulting from sales of motor vehicles, off-highway motorcycles, all-purpose vehicles, titled watercraft and outboard motors during a calendar week on or before the Friday following the close of that week. If, on any Friday, the offices of the clerk of courts or the state are not open for business, the tax shall be forwarded to the treasurer of state on or before the next day on which the offices are open. Upon receipt of a tax payment, the treasurer of state shall forward an online remittance report to the tax commissioner. If the tax due for any week is not remitted by a clerk of courts as required, the commissioner may require the clerk to forfeit the poundage fees for the sales made during that week.
