



Ohio Administrative Code

Rule 5703-9-53 Rate changes; application of effective date to services.

Effective: July 20, 2019

(A) The effective date of any sales or use tax rate change shall apply to sales of services with a billing period starting before and ending after the statutory effective date as follows:

(1) For a rate increase, the new rate shall apply to the first billing period starting on or after the effective date.

(2) For a rate decrease, the new rate shall apply to bills rendered on or after the effective date.

(B) The provisions of this rule do not apply to any rate change effective prior to the effective date of this rule.
