



Ohio Administrative Code Rule 5703-9-54 Taxability matrix.

Effective: July 20, 2019

(A) In compliance with section 328 of the "Streamlined Sales and Use Tax Agreement," the tax commissioner will provide a taxability matrix as required by the governing board. The entries into the matrix will be provided and maintained in a downloadable database in a format approved by the governing board.

(B) A vendor, seller or certified service provider that charged and collected an incorrect amount of sales or use tax resulting from the tax commissioner providing erroneous data in the taxability matrix is not liable for any additional liability that may be owed.

(C) The "Streamlined Sales and Use Tax Agreement" means the current version of the "Streamlined Sale and Use Tax Agreement" as approved by the streamlined governing board.
