



Ohio Revised Code

Section 128.45 [Amended and renumbered as R.C. 128.451 by H.B. 33, 135th General Assembly, effective 10/3/2023] Recordkeeping.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

Beginning January 1, 2014:

(A) Each wireless service provider and reseller shall keep complete and accurate records of bills for wireless service, together with a record of the wireless 9-1-1 charges collected under section 128.42 of the Revised Code, and shall keep all related invoices and other pertinent documents. Each seller shall keep complete and accurate records of retail sales of prepaid wireless calling services, together with a record of the wireless 9-1-1 charges collected under section 128.42 of the Revised Code, and shall keep all related invoices and other pertinent documents.

(B) Records, invoices, and documents required to be kept under this section shall be open during business hours to the inspection of the tax commissioner. They shall be preserved for a period of four years unless the tax commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept longer.
