



Ohio Revised Code

Section 128.52 Sales subject to taxes on retail sales.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

(A) Beginning on July 1, 2013, each seller of a prepaid wireless calling service required to collect prepaid wireless 9-1-1 charges under division (B) of section 128.42 of the Revised Code shall also be subject to the provisions of Chapter 5739. of the Revised Code regarding the excise tax on retail sales levied under section 5739.02 of the Revised Code, as those provisions apply to audits, assessments, appeals, enforcement, liability, and penalties.

(B) The tax commissioner shall establish procedures by which a person may document that a sale is not a retail sale of a prepaid wireless calling service. The procedures shall substantially coincide with similar procedures under Chapter 5739. of the Revised Code.
