



## Ohio Revised Code

### Section 5751.052 Megaproject supplier verification.

Effective: September 30, 2021

Legislation: House Bill 110 - 134th General Assembly

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(A) On or before the first day of October of each year, a megaproject operator or the operator's reporting person shall certify to the tax commissioner a list of megaproject suppliers the operator anticipates will sell tangible personal property directly to the operator in the ensuing calendar year. The list shall include the name, address, and federal identification number of each megaproject supplier. On or before the first day of the following November, the commissioner shall issue a certificate to the megaproject operator and to each megaproject supplier included in that list. The certificate shall include the name of the megaproject operator, the name of the megaproject supplier, and the certificate's issuance date.

(B) A megaproject operator or reporting person that certifies a list to the tax commissioner under division (A) of this section shall notify the commissioner of any change to that list, including additions to or subtractions from the list or changes in the name or entity type of any megaproject supplier included in the list, within sixty days after the date the operator becomes aware of the change. Within thirty days after receiving that notification, the commissioner shall issue a revised certificate to the megaproject operator and to each megaproject supplier included in the revised list. The revised certificate shall include the name of the megaproject operator, the name of the megaproject supplier, and the certificate's issuance date, which shall be the date the revision becomes effective.

(C) Each megaproject operator and megaproject supplier that is issued a certificate under division (A) or (B) of this section shall maintain a copy of the certificate for four years from the date the certificate is issued.

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