



Ohio Revised Code

Section 5739.04 Notification of change in county or transit authority boundaries.

Effective: September 6, 2012

Legislation: House Bill 508 - 129th General Assembly

If modification of a county's jurisdictional boundaries or a transit authority's territory results in a change in the tax rate levied under section 5739.021, 5739.023, or 5739.026 of the Revised Code, the tax commissioner, within thirty days of such change, shall notify any vendor or the vendor's certified service provider, if the vendor has selected one, of such change. The rate change shall not apply to sales made by such vendor until the first day of a calendar quarter following the expiration of sixty days from the date of notice by the commissioner.
