



## Ohio Revised Code

### Section 5740.04 Interstate agreements.

Effective: June 21, 2002

Legislation: Senate Bill 143 - 124th General Assembly

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(A) No provision of the agreement, in whole or in part, invalidates or amends the law of this state. Adoption of the agreement by this state does not amend the law of this state. Implementation in this state of any condition of the agreement, whether adopted before, at, or after membership of this state in the agreement, must be by the action of this state.

(B) The agreement is an accord among individual cooperating sovereigns in furtherance of their governmental functions. The agreement provides a mechanism among the member states to establish and maintain a cooperative, simplified system for the application and administration of sales and use taxes under the duly adopted laws of each member state.

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