



Ohio Revised Code

Section 5741.05 Seller to determine jurisdiction for which to collect tax.

Effective: July 18, 2019

Legislation: House Bill 166

As used in this section, "receive" means taking possession of tangible personal property or making first use of a service. "Receive" does not include possession by a shipping company on behalf of a consumer.

(A) Except as otherwise provided in division (B) of this section, a seller that collects the tax levied by sections 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised Code on transactions, other than sales of titled motor vehicles, titled watercraft, or titled outboard motors, shall determine under section 5739.033 or 5739.034 of the Revised Code the jurisdiction for which to collect the tax.

(B) A marketplace facilitator that collects the tax levied by sections 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised Code on sales facilitated by the marketplace facilitator, other than sales of titled motor vehicles, titled watercraft, or titled outboard motors, shall determine the jurisdiction for which to collect the tax as follows:

(1) The location known to the marketplace facilitator where the consumer or the donee designated by the consumer receives the tangible personal property or service, including the location indicated by instructions for delivery to the consumer or the consumer's donee;

(2) If division (B)(1) of this section does not apply, the location indicated by an address for the consumer that is available from the marketplace facilitator's business records that are maintained in the ordinary course of the marketplace facilitator's business, when use of that address does not constitute bad faith;

(3) If divisions (B)(1) and (2) of this section do not apply, the location indicated by an address for the consumer obtained during the consummation of the sale, including the address associated with the consumer's payment instrument, if no other address is available, when use of that address does not constitute bad faith.



(4) If divisions (B)(1), (2), and (3) of this section do not apply, including in the circumstance where the marketplace facilitator is without sufficient information to apply any of those divisions, the address from which tangible personal property was shipped, or from which the service was provided, disregarding any location that merely provided the electronic transfer of the property sold or service provided.

(C) A vendor or seller of motor vehicles, watercraft, or outboard motors required to be titled in this state shall collect the tax levied by section 5739.02 or 5741.02 of the Revised Code and the additional taxes levied by division (A)(1) of section 5741.021, division (A)(1) of section 5741.022, and division (A)(1) of section 5741.023 of the Revised Code for the consumer's county of residence as provided in section 1548.06 and division (B) of section 4505.06 of the Revised Code.

(D) A vendor or seller is not responsible for collecting or remitting additional tax if a consumer subsequently stores, uses, or consumes the tangible personal property or service in another jurisdiction with a rate of tax imposed by sections 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised Code that is higher than the amount collected by the vendor or seller pursuant to Chapter 5739. or 5741. of the Revised Code.