



Ohio Revised Code

Section 5741.08 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 5741.021, 5741.022, or 5741.023 of the Revised Code, the tax commissioner, within thirty days of such change, shall notify any seller or the seller's certified service provider, if the seller has selected one, of such change. The rate change shall not apply until the first day of a calendar quarter following the expiration of sixty days from the date of notice by the commissioner.
