



Ohio Administrative Code

Rule 5703-9-51 County and transit authority rates and boundary database.

Effective: July 20, 2019

(A)

(1) After providing the tax commissioner with at least sixty-five days notice, county and transit authority sales and use tax rate changes adopted on or after January 1, 2004 shall become effective only at the beginning of a calendar quarter, i.e., January first, April first, July first, or October first.

(2) Any county or transit authority sales or use tax adopted on or after January 1, 2004 for a limited period of time must expire on the last day of a calendar quarter, i.e., March thirty-first, June thirtieth, September thirtieth, or December thirty-first.

(3) The tax commissioner will provide notice of a rate change by posting information at least sixty days prior to the effective date of the rate change on the department of taxation website. This posting shall constitute the notice required by division (H) of section 5739.021, division (C) of section 5739.023, and division (G) of section 5739.026 of the Revised Code. The commissioner may provide additional notice to vendors, sellers, and other interested parties in any other manner the commissioner deems appropriate.

(B)

(1) The tax commissioner will make available electronic databases that:

(a) Describe boundary changes for all taxing jurisdictions.

(b) Provide all sales and use tax rates for all counties and transit authorities levying sales and use taxes.

(c) Assign each five digit zip code area within this state to the proper tax jurisdiction and rate. If a zip code area contains more than one tax rate, the vendor, seller, or certified service provider may apply



the lowest rate in that zip code area unless the vendor, seller, or certified service provider has sufficient information to apply the rate in paragraph (B)(1)(d) or (B)(1)(e) of this rule.

(d) Assign each nine digit zip code area within this state to the proper tax jurisdiction and rate. If a zip code area contains more than one tax rate, the vendor, seller, or certified service provider may apply the lowest rate in that zip code area unless the vendor, seller, or certified service provider has sufficient information to apply the rate in paragraph (B)(1)(e) of this rule.

(e) Assign, to the extent possible, each address in the state to the proper tax jurisdiction and rate.

(2)

(a) If a vendor, seller, or certified service provider has an address for a transaction for which a rate at the time of sale is provided in the database described by paragraph (B)(1)(e) of this rule, the vendor, seller, or certified service provider must apply that rate to the transaction and will not be responsible for any under-collection or over-collection of tax resulting from reliance on that rate.

(b) If a tax rate cannot be determined in the manner described in paragraph (B)(2)(a) of this rule, the vendor, seller, or certified service provider may determine the applicable tax rate for a sale by using the tax rate associated with the nine digit zip code associated with the address for the transaction. If a nine digit zip code designation is not available for a street address or if the vendor, seller, or certified service provider is unable to determine the nine digit zip code after exercising due diligence, the vendor, seller, or certified provider may apply the tax rate associated with the five digit zip code area. If a five digit or nine digit zip code area contains more than one applicable tax rate, in the absence of actual information determining which rate applies to the sale, the vendor, seller, or certified service provider may determine the tax due based on the lowest rate imposed in the appropriate zip code area.

(3) No vendor, seller, or certified service provider will be relieved of liability for collection of an incorrect rate of tax when the sale is sourced to the vendor's or seller's location under the provisions of division (A)(1) of section 5739.033 of the Revised Code.

(C) A customer is not relieved of any additional use tax that may be owed from a vendor, seller, or certified service provider under-collecting by using the incorrect rate of tax and also is not prevented



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from filing a refund for the over-collection of tax.