



Ohio Administrative Code Rule 122:28-1-03 Reporting.

Effective: February 8, 2021

In the matter of divisions (E)(5) and (I) of section 122.175 of the Revised Code:

(A) Annual reporting to the director

(1) Original grantee will submit to the director an annual report indicating: (a) the total new payroll of grantees at the project site for the preceding calendar year; (b) the number of new full-time equivalent employees at the project site; (c) whether the total payments for a capital investment project made by grantees at the project site meets or exceeds the statutory minimums or such higher amount agreed to by the director and original grantee; and (d) any other information the director reasonably requests in writing at least sixty days before the due date for such annual report, which the director reasonably deems necessary.

(2) To the extent the original grantee is relying on supplemental grantees to meet the statutory minimums, the original grantee will provide grantor, upon request and to grantor's satisfaction, a compliance supplement confirming the process by which the original grantee obtains its information from supplemental grantees and confirms the information's accuracy.

(3) The annual report is due by March first of each year and is to be certified by an officer or other authorized representative of the original grantee.

(B) Reporting to the tax commissioner.

(1) Following each calendar year, original grantees and supplemental grantees, if applicable, will submit, in a form acceptable to the tax commissioner, a report summarizing the amount of exempt purchases made during the year along with an estimate of the sales and use taxes which would have been due in the absence of the data center tax exemption agreement. The sales tax exemption report is due no later than March first of each year and is to be certified by an officer of the grantee or supplemental grantee, respectively.



(2) In order to process and provide the original grantee or supplemental grantee with a direct payment permit, original grantees and supplemental grantees will provide information requested by the tax commissioner on the application for such direct payment permit.

(3) Original grantees and supplemental grantees will timely file the use tax returns in accordance with section 5739.031 of the Revised Code and pay the use tax due on any purchases not subject to the data center tax exemption on which sales tax was not paid to vendor. Grantees are to file returns even if grantees have no tax liability for the reporting period.

(4) Failure to provide the tax commissioner any of the information described in paragraph (B) of this rule will be considered a failure to meet or comply with a requirement set forth in the agreement.

(C) Original grantees are to give the director written notice of the suspension of operations prior to suspension, if possible, and within five business days following suspension if notice prior to suspension is not possible. Grantee is to notify the director and the tax commissioner within five business days of the re-establishment of its operations at the project.