Ohio Administrative Code

Rule 5703-43-11 Tax administration.

Effective: June 25, 2026

Pursuant to section 3796.40 of the Revised Code and section 3780.22 of the Revised Code as that section existed prior to its repeal by Am. Sub. S.B. 56 of the 136th General Assembly, the tax commissioner will collect the tax consistent with Chapter 5739. of the Revised Code. For any applicable provision of Chapter 5703. of the Revised Code where Chapter 5739. of the Revised Code or any section in that chapter is referenced, the commissioner will collect the tax imposed by section 3796.40 of the Revised Code or the tax levied by section 3780.22 of the Revised Code as that section existed prior to its repeal by Am. Sub. S.B. 56 of the 136th General Assembly consistent with those provisions.