



Ohio Administrative Code

Rule 5703-9-55 Sales and use tax, change in state tax rate.

Effective: July 20, 2019

(A) In the case of a state sales and use tax rate change where the effective date of the rate change is less than thirty days after the legislation adopting the rate change is enacted, a vendor or seller who has erroneously collected tax at the preceding rate will not be held liable for the failure to collect the tax at the new rate if:

(1) The vendor or seller collected the tax at the immediately preceding rate, and

(2) The vendor or seller's failure to collect the tax at the new rate does not extend beyond thirty days after the enactment of the new rate.

(B) The relief in paragraph (A) of this rule will not apply to a vendor or seller that fraudulently fails to collect tax at the new rate or solicits purchasers based on the immediately preceding rate.
