



Ohio Administrative Code

Rule 5703-9-56 Streamlined sales and use tax - review and approval of certified automated system software and liability relief.

Effective: July 20, 2019

(A) The tax commissioner shall review software submitted to the streamlined sales tax governing board for certification as a certified automated system ("CAS") under Section 501 of the "Streamlined Sales and Use Tax Agreement" ("SSUTA"). Such review shall include a review to determine that the program accurately reflects the taxability of the product categories included in the program. Upon approval, the state shall certify to the governing board its acceptance of the determinations of the taxability of the product categories included in the program.

(B) A certified service provider ("CSP"), a vendor, or a seller using a CAS will not be held liable for not collecting sales or use taxes as a result of the CSP, vendor, or seller relying on the certification provided by the tax commissioner.

(C) The tax commissioner is not responsible for the classification of an item or transaction within the product categories certified. The relief from liability provided in this section shall not be available for a CSP, vendor, or seller using a CAS that has incorrectly classified an item or transaction into a product category certified by the tax commissioner. This paragraph shall not apply to the individual listing of items or transactions within a product definition included within the SSUTA.

(D) If the tax commissioner determines that an item or transaction is incorrectly classified as to its taxability, the commissioner shall notify the CSP, vendor, or seller using a CAS of the incorrect classification. The CSP, vendor, or seller will have ten days to revise the classification after receipt of notice from the commissioner of the determination. Upon expiration of the ten days, the CSP, vendor, or seller shall be liable for the failure to collect the correct amount of sales or use taxes due and owing.