



Ohio Administrative Code

Rule 5703-9-57 Relief from liability for certified service providers where the consumer claims exemption.

Effective: July 20, 2019

The provisions of division (B) of section 5739.03 of the Revised Code and division (E) of section 5741.02 of the Revised Code that relieve a vendor or seller of liability for sales or use tax on transactions where the consumer has provided the vendor or seller with a fully completed exemption certificate will be applied to a certified service provider, as defined in division (C) of section 5740.01 of the Revised Code, that has been contracted to perform the tax collection and remittance functions for the vendor or seller. If a fully completed exemption certificate has not been provided, the provisions of those sections relating to the establishing of the exempt nature of the transaction on audit will apply to the certified service provider.
