



Ohio Revised Code

Section 5739.06 Monetary allowance granted under streamlined sales and use tax agreement.

Effective: July 1, 2003

Legislation: Senate Bill 143 - 124th General Assembly

(A) As used in this section, "certified automated system" has the same meaning as in section 5740.01 of the Revised Code.

(B) If the tax commissioner enters into the streamlined sales and use tax agreement under section 5740.03 of the Revised Code, the commissioner shall provide a monetary allowance from the taxes collected to each of the following:

(1) A certified service provider, in accordance with the agreement and under the terms of the contract signed with the provider;

(2) Any vendor registered under the agreement that selects a certified automated system to perform part of its sales or use tax functions;

(3) Any vendor registered under the agreement that uses a proprietary system to calculate taxes due and has entered into a performance agreement with states that are members to the streamlined sales and use tax agreement.

(C) The monetary allowance provided for in division (B)(2) or (3) of this section shall be given to the vendor for the period established by, and at the rate set in, the streamlined sales and use tax agreement entered into under section 5740.03 of the Revised Code. Such allowance shall be in addition to any discount to which the vendor is entitled under section 5739.12 of the Revised Code.
