



Ohio Revised Code

Section 5739.103 Registration with tax commissioner.

Effective: September 29, 2015

Legislation: House Bill 64 - 131st General Assembly

No person shall exercise the privilege of engaging in a business described under division (B)(1) or (2) or (C) of section 5739.101 of the Revised Code in a municipal corporation or township that has imposed a tax under division (B) or (C) of that section without first registering with the tax commissioner. The tax commissioner shall prescribe the form of the registration.
