

Ohio Revised Code

Section 5739.18 System for issuing vendor's licenses.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

The tax commissioner shall provide and maintain a system that will allow county auditors to issue vendor's licenses. County auditors shall use that system to issue vendor's licenses.

The commissioner shall publish lists of the following information on the department of taxation's web site:

- (A) The name, account number, and business address of each holder of a vendor's license issued under section 5739.17 of the Revised Code, and information regarding the active or inactive status of the license;
- (B) The name, account number, and business address of each holder of a direct payment permit issued under section 5739.031 of the Revised Code and information regarding the active or inactive status of the permit;
- (C) The name, account number, and business address of each seller that has registered with the commissioner under section 5741.17 of the Revised Code and information regarding the active or inactive status of the registration.