



## Ohio Revised Code

### Section 5739.41 Sales tax holiday designation.

Effective: October 3, 2023

Legislation: House Bill 33 - 135th General Assembly

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If the director of budget and management makes a certification to the tax commissioner under division (B) of section 131.44 of the Revised Code in a fiscal year, the commissioner shall designate the dates on which a sales tax holiday will be held in the following fiscal year. If the sales tax holiday will be held for three days, the commissioner shall designate the period that includes the first Friday of August and the following Saturday and Sunday of that fiscal year. If the sales tax holiday will be held for more than three days, the commissioner shall designate the three dates during that period and, as necessary, additional consecutive dates that either precede or follow that period. The commissioner shall notify vendors of the dates on which a sales tax holiday will be held not later than the first day of June preceding the holiday.

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