



Ohio Revised Code

Section 5740.02 Simplified sales and use tax administration act definitions.

Effective: March 27, 2020

Legislation: House Bill 197 - 133rd General Assembly

(A)(1) The state of Ohio shall participate in discussions with other states regarding the development of a streamlined sales and use tax system to reduce the burden and cost for all sellers to collect this state's sales and use taxes.

(2) Subject to division (B) of this section, the state also shall participate in meetings of the implementing states or the governing board of the agreement to review, amend, or administer the terms of the agreement to simplify and modernize sales and use tax administration that embodies the requirements set forth in section 5740.05 of the Revised Code. For purposes of these meetings, the state shall be represented by three delegates. The tax commissioner or the commissioner's designee shall be the chairperson of the delegation. The other delegates shall be one delegate chosen by the speaker of the house of representatives and one delegate chosen by the president of the senate. In all matters where voting by the member states or the governing board is required to amend the agreement, the chairperson, based on the votes of the majority of the delegation, shall cast this state's vote.

(B) The state shall not participate in the meetings of the implementing states or the governing board referred to in division (A)(2) of this section unless the meetings are conducted in accordance with requirements substantially similar to those described in divisions (C) and (F) of section 121.22 of the Revised Code, as if the participants of the meetings were a public body as defined in that section, except such meetings may be closed during any discussion pertaining to proprietary information of a person if the person so requests, personnel matters, competitive bidding, certification of service providers, or matters substantially similar to those described in division (G)(2), (3), or (5) of section 121.22 of the Revised Code. The state may participate in teleconferences, special meetings, meetings of working groups, committees, or steering committees if they are conducted in accordance with the public participation rules applicable to such meetings, as established by the implementing states entitled to participate in discussions to finalize the agreement, or the governing board.

(C) As used in this section:



(1) "Meetings of the implementing states" means meetings of the entire body of the states that are entitled to participate in discussions to finalize the agreement because they have enacted legislation based on the uniform sales and use tax administration act, approved January 24, 2001, or the simplified sales and use tax administration act, approved January 27, 2001.

(2) "Governing board" means the board that, under the terms of the agreement, is responsible for the administration and operation of the agreement.