



Ohio Revised Code

Section 5741.07 Rights of marketplace facilitator treated as seller.

Effective: July 18, 2019

Legislation: House Bill 166 - 133rd General Assembly

Except as otherwise provided in section 5741.11 of the Revised Code, a marketplace facilitator that is treated as a seller pursuant to division (E) of section 5741.01 of the Revised Code has the same rights and obligations under this chapter as other sellers. Such obligations include registering with the tax commissioner under section 5741.17 of the Revised Code and collecting and remitting the taxes levied under this chapter on sales facilitated by the marketplace facilitator in accordance with section 5741.04 of the Revised Code. A marketplace facilitator's rights and obligations regarding a sale are not affected by the amount of the price paid by the consumer that will accrue to or benefit the marketplace facilitator as compared to the marketplace seller for which the sale is facilitated, or by whether or not such marketplace seller has substantial nexus with this state, registers with the tax commissioner under section 5741.17 of the Revised Code, or collects and remits taxes on sales not facilitated by a marketplace facilitator in accordance with section 5741.04 of the Revised Code.

A marketplace seller that is required to collect and remit the taxes levied under this chapter shall continue to do so for all sales other than those facilitated by a marketplace facilitator that is treated as a seller pursuant to division (E) of section 5741.01 of the Revised Code, including sales facilitated before the first day of the first month that begins at least thirty days after the marketplace facilitator first has substantial nexus with this state.
