



Ohio Revised Code

Section 5741.072 Delivery network company waiver.

Effective: April 3, 2025

Legislation: House Bill 315 - 135th General Assembly

(A) If all of the following conditions are met, a delivery network company that facilitates delivery network services may request a waiver from the requirement in division (E) of section 5741.01 of the Revised Code that a marketplace facilitator be treated as the seller of goods sold by marketplace sellers through the marketplace facilitator:

(1) The delivery network company is current on all taxes, fees, and charges administered by the department of taxation that are not subject to a bona fide dispute.

(2) The delivery network company has not, within the twelve months preceding the request for waiver, requested that a previously granted waiver be canceled or had a previously granted waiver revoked by the commissioner.

(3) The delivery network company has not violated division (B) of section 5739.30 of the Revised Code.

A waiver granted under this section does not affect the delivery network company's status as the seller of its delivery network services.

(B) A delivery network company that requests a waiver pursuant to this section shall make the request to the tax commissioner on a form prescribed by the commissioner. A waiver that is not affirmatively granted or denied by the commissioner within thirty days of the date it was filed with the commissioner is automatically granted. A waiver that is granted by the commissioner or granted automatically is effective on and after the first day of the first month that begins at least thirty days after the commissioner grants the waiver or the waiver is automatically granted. The waiver is valid until the first day of the first month that begins at least sixty days after it is revoked by the commissioner or canceled by the delivery network company.

(C)(1) When a waiver is granted pursuant to division (B) of this section, the commissioner shall



notify the delivery network company, which shall then notify each local merchant operating on the delivery network company's physical or electronic marketplace that the local merchant shall be considered a vendor pursuant to division (C) of section 5739.01 of the Revised Code or a seller pursuant to division (E) of section 5741.01 of the Revised Code, as applicable, with respect to the local products sold by the seller through the delivery network company's physical or electronic marketplace.

(2) A delivery network company that has been granted a waiver under this section may cancel the waiver by sending notice to the commissioner. The commissioner may revoke a waiver if the commissioner determines that any of the conditions described in divisions (A)(1) to (3) of this section are no longer met by the delivery network company. The commissioner shall notify the delivery network company upon revoking a waiver. A delivery network for which a waiver has been canceled or revoked shall promptly notify each local merchant operating on the delivery network company's physical or electronic marketplace that its waiver has been canceled or revoked.

(D) Notwithstanding section 5703.21 of the Revised Code, the commissioner may divulge information related to the status of a waiver granted to a delivery network company if requested by a local merchant operating on the delivery network company's physical or electronic marketplace.

(E) The commissioner may adopt any rules necessary to administer this section.