



Ohio Revised Code

Section 5741.21 Seller to collect tax - prohibition against rebates.

Effective: February 20, 1986

Legislation: House Bill 583 - 116th General Assembly

No seller shall fail to collect the full and exact tax as required by section 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised Code, or fail to comply with sections 5741.01 to 5741.22 of the Revised Code, and the rules of the tax commissioner or except as expressly authorized by such sections, refund, remit, or rebate to a consumer, directly or indirectly by whatsoever means, any of the tax, or make in any form of advertising, verbal or otherwise, any statements which might imply that he is absorbing the tax, or paying the tax for the consumer by an adjustment of prices, or selling at a price including the tax, or rebating the tax in any other manner.
