



## Ohio Revised Code

### Section 5747.083 Report or payment of use tax on personal income tax return.

Effective: June 21, 2002

Legislation: Senate Bill 143 - 124th General Assembly

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The tax commissioner may not require the taxpayer, as a part of the taxpayer's personal income tax return, to report or pay use tax for any purchase made during the tax year on which the taxpayer has paid any sales tax to this state or any other state at the time of the purchase.

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