



Ohio Revised Code

Section 5751.03 Commercial activity tax rate - computation.

Effective: [October 03, 2023](#)

Legislation: [House Bill 33 - 135th General Assembly](#)

The rate of tax levied under section 5751.02 of the Revised Code for each tax period shall be two and six-tenths mills per dollar times the taxpayer's taxable gross receipts for the tax period after subtracting the exclusion amount for the calendar year.

Each taxpayer shall apply the full exclusion amount to the first calendar quarter return the taxpayer files that calendar year and may carry forward and apply any unused exclusion amount to subsequent calendar quarters within that same calendar year.
