



**Department of  
Taxation**

*Office of the Tax Commissioner*  
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July 22, 2022

Craig Johnson  
Executive Director  
Streamlined States Tax Governing Board, Inc.  
100 Majestic Drive, Suite 400  
Westby, WI 54667

**Re: Ohio - 2022 Compliance Certification**

Dear Mr. Johnson:

Pursuant to Section 803 of the Streamlined Sales and Use Tax Agreement (“Agreement”) and Rule 803.1, on behalf of the State of Ohio, a Streamlined Sales Tax Governing Board member state, and as Tax Commissioner of the Ohio Department of Taxation, I hereby certify to the Streamlined Sales Tax Governing Board that Ohio is in substantial compliance with the terms of the Agreement as of the date of this letter.

No changes have been made to Ohio’s statutes, rules, regulations, or other authorities that could affect Ohio’s compliance with the terms of the Agreement since August 2, 2021.

As part of this annual recertification, Ohio updated its Online Certificate of Compliance and Taxability Matrix that reflect Ohio’s laws as enacted through August 1, 2022 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2022. Links to these documents will be posted on the Ohio Department of Taxation’s website at: [tax.ohio.gov](http://tax.ohio.gov).

As the chief executive of the Ohio Department of Taxation, I also declare that the Online Certificate of Compliance and Taxability Matrix are true, correct, and complete to the best of my knowledge and belief.

Sincerely,

Jeffrey A. McClain  
Tax Commissioner