



Office of the Tax Commissioner

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July 28, 2023

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

Re: Ohio's 2023 Statement of Non-Compliance With the SSUTA

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 August 1, 2023, with the exception of the following provisions:

Beginning in 2024, the sales tax holiday will include all tangible personal property that does not include watercraft or outboard motor required to be titled pursuant to Chapter 1548. of the Revised Code, a motor vehicle, an alcoholic beverage, tobacco, a vapor product as defined in R.C. 5743.01, or an item that contains marijuana as defined in section R.C. 3796.01 that is \$500 or less.

No other changes have been made to Ohio's statutes, rules, regulations, or other authorities that would affect Ohio's compliance with the terms of the Agreement since August 1, 2022.

As part of this annual recertification, Ohio updated its Online Certificate of Compliance and Taxability Matrix (Part 1 – Library of Definitions and Part 2 – Tax Administration Practices) which reflect Ohio's laws enacted through August 1, 2023 and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2023. They (or links to them) will also be posted on the Ohio Department of Taxation's website at: tax.ohio.gov.

If you have any questions regarding Ohio's compliance with the Streamlined Sales and Use Tax Agreement, please contact Laura Stanley at Laura.Stanley@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,

A handwritten signature in blue ink that reads "Patricia Harris /s/".

Patricia Harris
Tax Commissioner