



August 1, 2025

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

Re: Ohio's 2025 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, 2025, with the exception of the following provisions:

- In 2024, Ohio was found out of compliance with the Streamlined Agreement for including all tangible personal property in the expanded sales tax holiday, which previously did not allow for exclusion of items which had no definition within the Agreement. Due to the Governing Board's vote to adopt Agreement language that allows for the inclusion of all tangible personal property in a holiday, whether defined or not, Ohio is no longer out of compliance with the Agreement under that finding. However, Ohio's expanded sales tax holiday includes all tangible personal property that that is \$500 or less but 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. Since "vapor products" is excluded from Ohio's 2025 expanded sales tax holiday and is not a defined term within the Agreement, Ohio may be out of compliance with regards to this provision.



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 as of August 1, 2025.

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, 2025, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 1, 2025. 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 Alex Fant at Alexander.Fant@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,

Patricia Harris/AMR

Patricia Harris

Tax Commissioner