



August 3, 2026

Craig Johnson
Executive Director
Streamlined Sales Tax Governing Board, Inc.
100 Majestic Drive, Suite 300
Westby, WI 54667

Re: Ohio's 2026 SSUTA Compliance Recertification

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 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 July 1, 2026.

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 July 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 3, 2026, and has approved them to be published on the Streamlined Sales Tax Governing Board website beginning August 3, 2026. They (or links to them) will be posted on the [Ohio Department of Taxation's website](#).

If you have any questions regarding Ohio's compliance with the Streamlined Sales and Use Tax Agreement, please contact Alexander Fant at Alexander.Fant@tax.ohio.gov or 614-387-1963.

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



Sincerely,

Patricia Harris/AMR

Patricia Harris
Tax Commissioner