Sales/Use/Indirect:

Ohio: Proposed Rule Repeals Sourcing Sales of Internet Access Services to Consumer's Place of Primary Use

Proposed Amended Regs. section 5703-9-26, Ohio Dept. of Tax. (8/22). To comply with the federal Internet Tax Freedom Act, the Ohio Department of Taxation has proposed to repeal a state sales and use tax provision that sources sales of internet access services to the consumer's place of primary use. Comments on this proposed rule change are due by August 19, 2022. Please contact us with any questions.
URL: https://tax.ohio.gov/static/legal/rules/5703-9-26.pdf

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