

Sales/Use/Indirect:

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

Amended Regs. section 5703-9-26, Ohio Dept. of Tax. (11/25/22). To comply with the federal Internet Tax Freedom Act, the Ohio Department of Taxation removed a state sales and use tax provision that had sourced sales of internet access services to the consumer's place of primary use. The updated rule takes effect on December 5, 2022. Please contact us with any questions.

URL: https://www.registerofohio.state.oh.us/pdfs/5703/0/9/5703-9-26_FF_A_RU_20221125_0809.pdf

— John Hirz (Cleveland)
Senior Manager
Deloitte Tax LLP
jhirz@deloitte.com

Dave Adler (Columbus)
Managing Director
Deloitte Tax LLP
daadler@deloitte.com

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