

Ohio sales tax guide

Standard rate

The standard sales tax rate in Ohio for 2024 is 5.75%.

Who is obliged to register sales tax in Ohio

Ohio law requires any out-of-state person or business making retail sales of tangible personal property or taxable services into Ohio to register for a seller's use tax account once substantial nexus is met.

Threshold

The business has gross sales into Ohio exceeding \$100,000;
The business has 200 or more separate transactions in Ohio.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

Online Marketplaces

Businesses are not required to collect and remit tax on taxable sales made through a marketplace, so long as the marketplace facilitator is collecting and remitting tax on your behalf. For additional information on marketplace facilitators.

Registration procedure

Out-of-state sellers may obtain a seller's use tax license immediately through the Ohio Business Gateway.

Note: Businesses must first establish an account with Gateway before using it to request a seller's use tax license.

Sales tax payment and filing date

Monthly:

The 23rd day of the following month.

Semi-Annual:

For return period from January 1st to June 30th – July 23rd;

For the return period from July 1st to 31st – January 23rd.

Quarterly:

1st quarter – April 23rd;

2nd quarter – July 23rd;

3rd quarter – October 23rd;

4th quarter – January 23rd.

Penalty and interest

For violation of tax reporting rules, sellers are liable under Ohio Code Section 5,739.99.



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