

Department of Taxation issues clarification re: Effective Dates for proposed rule on electronic filing and payment of consumer's use tax

Re: Proposed rule regarding electronic filing and payment of consumer's use tax

On July 9, 2012, the Department distributed a PROPOSED rule, Ohio Admin. Code 5703-9-61, regarding the electronic filing and payment of consumer's use tax. The Department has received many questions regarding the effective date of this rule. The Department estimates that this rule will be effective January 2013. Further, the estimated date that the electronic filing and payment requirement will take effect is **July 2013**. The Department will issue a tax alert notifying taxpayers of the effective date of the rule and the effective date of the electronic filing and payment requirement.
