

## Sales/Use/Indirect:

### Ohio: Upcoming 10-Day Tax Holiday Applies to Broader Base of Transactions and Vendors Must Comply

*Sales and Use Tax – Sales Tax Holiday: FAQs*, Ohio Dept. of Tax. (6/24). Pursuant to legislation enacted in 2023 that revised Ohio's provisions related to its annual sales tax holiday to include a broader array of transactions and potentially extended timeframe [see H.B. 33 (2023) and previously issued Multistate Tax Alert for more details on this legislation], the Ohio Department of Taxation announced that Ohio's 2024 sales and use tax holiday will run from July 30, 2024 through August 8, 2024, and issued guidance in the form of answers to some related frequently asked questions (FAQs). According to the FAQs, this upcoming Ohio tax holiday generally will include all sales or purchases of tangible personal property that are itemized at \$500 or less, but it will *not* include sales or purchases of certain watercraft, motor vehicles, alcoholic beverages, and tobacco/marijuana products. The FAQs also clarify that the upcoming Ohio tax holiday will *not* include:

URL: <https://tax.ohio.gov/help-center/faqs/sales-and-use-tax-sales-tax-holiday/sales+and-use-tax-sales-tax-holiday>

URL: <https://www.legislature.ohio.gov/legislation/135/hb33>

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/us-tax-multistate-tax-alert-ohio-passes-fy2024-fy2025-operating-budget-enacting-various-tax-changes.pdf>

1. Tangible personal property that is itemized over \$500, or
2. Those services that are identified in Ohio Rev. Code section 5739.01(B)(3). Responding to an FAQ on whether a vendor may choose not to participate in this upcoming Ohio tax holiday, the guidance states that the holiday is not optional and "is set by law and vendors must comply."

Please contact us with any questions.

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