

Sales/Use/Indirect:

Ohio: New Law Addresses Taxation of Delivery Network Companies Operating as Marketplace Facilitators

H.B. 315, signed by gov. 1/2/25. Recently signed legislation separates the collection of Ohio sales and use tax on goods sold by defined “local merchants” from defined “delivery network services” sold by “delivery network companies” acting as marketplace facilitators – specifically those that transport goods directly to consumers. The legislation authorizes a waiver to revise the way Ohio sales and use taxes are collected on certain transactions completed through online marketplaces that coordinate between customers and local merchants. Please contact us with any questions.

URL: <https://www.legislature.ohio.gov/legislation/135/hb315/status>

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