

5703-9-58

Sales and use tax, relief of liability for purchasers.

No purchaser shall be held liable for unpaid state or local sales or use tax, interest, or penalty in the following circumstances:

- (A) The purchaser's vendor, seller, or certified service provider relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or, in the taxability matrix provided pursuant to paragraph (A) of rule 5703-9-54 of the Administrative Code; or
- (B) The purchaser is a holder of a direct payment permit authorized under section 5739.031 of the Revised Code and the purchaser relied on erroneous data provided by the state on tax rates, boundaries, taxing jurisdiction assignments, or, in the taxability matrix provided pursuant to paragraph (A) of rule 5703-9-54 of the Administrative Code.
- (C) The purchaser relied on erroneous data provided by the state in the taxability matrix provided pursuant to paragraph (A) of rule 5703-9-54 of the Administrative Code. In this situation, relief is limited to the erroneous classification in the taxability matrix of items as "taxable" or "exempt," "included in sales price" or "excluded from sales price," or "included in the definition" or "excluded from the definition."
- (D) The purchaser using the database provided pursuant to paragraph (B) of rule 5703-9-51 of the Administrative Code relied on erroneous data provided by that database for an address on tax rates, boundaries, or taxing jurisdiction assignments.