

Sales and Use Tax – Repeal of Employment Service and Employment Placement Service – October 1, 2021

Governor DeWine recently signed Ohio’s biennium budget, Am. Sub. H.B. 110, which repealed the sales and use tax on employment services and employment placement services. As such, employment services and employment placement services are no longer taxable in Ohio beginning on October 1, 2021. If a vendor (employment services provider or employment placement service provider) performed these taxable services or billed for the taxable services prior to October 1, 2021, the sales or use tax should still be applied. Therefore, any invoice that is issued after October 1, 2021 for services performed prior to that date should include the tax.

Please note that the following information releases will be archived at the end of October 2021.

- [ST 1993-08 - Employment Service - Issued September, 1993; Revised October, 1993; Revised December, 2000; Revised May, 2006, Revised February, 2007](#)
- [ST 1993-01 - Employment Placement Service - April 1993, Revised November 2012](#)
- [Employment Service Update Following the BELLEMAR PARTS Decision - May 15, 2000](#)

If you have any additional questions regarding this information, please contact us at 1-888-405-4039, or [e-mail us](#).