

# 5703-9-47 Cash register adjustment reimbursement.

(A) For purposes of this rule:

(1) "Cash register" means a point of sale electro-mechanical device used to accept tender from customers in the consummation of retail sales and which that computes the sales or use tax liability on the retail sales, either by means of its own internal systems or by means of connection to a remote computing device.

(2) "Costs incurred" means payments made to an independent contractor, or the reasonable value of labor and materials utilized, by a vendor or seller in modifying or adjusting a cash register to compute sales or use tax.

(B) Whenever county sales and use taxes are imposed or increased pursuant to sections 5739.021 and 5741.021 or sections 5739.026 and 5741.023 of the Revised Code, and when regional transit authority sales and use taxes are imposed or increased pursuant to sections 5739.023 and 5741.022 of the Revised Code, any vendor or seller who must reprogram or otherwise modify or adjust the vendor's or seller's cash register so that the higher aggregate tax rate can be correctly computed, is entitled to claim reimbursement of the costs incurred in making such adjustment, subject to the limits in paragraph (C) of this rule. The reimbursement must be claimed from the county auditor within six months after the date of the tax imposition or increase. The claim shall be made on a form essentially identical to the form specified in paragraph (F) of this rule.

(C) For each place of business in which the vendor or seller has only one cash register, the vendor or seller may claim reimbursement of the lesser of the actual cost incurred or one hundred dollars. For each place of business that has more than one cash register, the vendor or seller may claim the lesser of the actual cost incurred or the number of cash registers multiplied by fifty dollars.

(D) If the modification or adjustment was done by an independent contractor, the reimbursement claim shall be accompanied by a copy of the invoice or invoices from the independent contractor. The invoice must separately state the charges for each place of business and must indicate the number of cash registers at each location.

(E) If the modification or adjustment was done by the vendor or seller or the vendor's or seller's employee, the reimbursement claim must be accompanied by a statement explaining how the costs incurred were calculated. Normally, this statement should indicate the hourly wage of the employee or employees who made the adjustments, the hours spent in doing the adjustments, and the cost of any materials consumed.

(F) A form required to be prescribed by rule is hereby prescribed for use as an application for refund of costs or charges for cash register modifications required for proper collection of county or transit sales tax. The form is for use by vendors and sellers in claiming reimbursement for costs incurred for modifications or adjustments to cash registers that were required to be made to compute the correct sales or use tax after the tax was imposed or increased pursuant to a resolution of the board of county commissioners or a regional transit authority. The form should be obtained by the vendor or seller from the county auditor. A template of the form for the auditor's use may be obtained by the auditor from the department of taxation and is available on the department's web site. The auditor must add county name and address information and then reproduce the form as needed. The form, after completion by the vendor or seller, must contain all the information required to identify the vendor or seller and to properly calculate the cost incurred by the vendor or seller that will be allowed as a refund pursuant to section [5739.212](#) of the Revised Code. The required information must include, but is not limited to, the licensed name and any business name of, and the federal employer identification number or social security number of, the vendor or seller; the date of the increase in the

rate of the sales tax; the amount of refund claimed; the number of qualifying cash registers and locations; and supporting documentation of the costs incurred.

(G) The following form is incorporated in this rule by reference: The application for refund of costs or charges for cash register modifications required for proper collection of county or transit sales tax, revised March 15, 2004.

HISTORY: Eff 11-30-87; 6-3-04

Rule promulgated under: RC 5703.14

Rule authorized by: RC 5703.05, 5739.212

Rule amplifies: RC 5739.212

R.C. 119.032 review dates: Exempt