

# Vendor's License or Seller's Use Tax

Ohio offers several different types of licenses. Please click [here](#) to learn more about Ohio's licensing and filing requirements.

**Person or Business with Physical Presence in Ohio** - Ohio law requires any person or business making retail sales of tangible personal property or taxable services to register for sales tax by obtaining a vendor's license. Registration is available through the following:

**Ohio Business Gateway** — Prospective retailers may obtain a vendor's license immediately through the Ohio Business Gateway. Note: Businesses must first establish an account with Gateway before using it to request a vendor's license.

**County Auditors** — Businesses may also apply for a vendor's license with their county auditor. Choose this option for a complete list of county auditors, as compiled by the County Auditors Association of Ohio

**Out-of-State Seller** - Ohio law requires any out-of-state person or business making retail sales of tangible personal property or taxable services into Ohio to register for a seller's use tax account once substantial nexus is met. Out-of-state sellers may register through the following:

**Ohio Business Gateway** — Out-of-state sellers may obtain a seller's use tax license immediately through the Ohio Business Gateway. Note: Businesses must first establish an account with Gateway before using it to request a seller's use tax license.

**Streamlined Sales Tax Registration System** — Out-of-state sellers may register for multiple states, including Ohio, by submitting a single application through the Streamlined Sales Tax Registration System.

When completing a registration form, business owners will need to know where their company falls within the North American Industry Classification System (NAICS). [Click here](#) for a partial list of NAICS codes. For more information on NAICS, visit the U.S. Census Bureau.

## License Filing Requirements

Type of License	Cost of License	Description	Type of Application
Vendor	\$25	A person or business with a fixed place of business in Ohio from which taxable sales are made. Vendors must have one license for each fixed place of business. License is issued by the County Auditor.	<a href="#">ST-1</a> (PDF)
Transient Vendor	\$25	Retailer who transports stock of goods to temporary places of business in order to make sales. The license is issued by the Department of Taxation and valid throughout the state.	<a href="#">ST1-T</a> (PDF)
Out-of-State Seller	No fee	A person or business located outside of Ohio who makes retail sales of property or services for storage, use, or consumption in Ohio. The license is issued by the Department of Taxation.	<a href="#">UT 1000</a> (PDF)

### How Often Will I Pay?

Duration of Return	Taxpayer	Return/Payment Date
Monthly	Vendors, Out-of-State Sellers, Transient Vendors, Direct Pay Permit Holders and Consumer's Use Tax Accounts	By the 23rd day of the month for the tax collected during the preceding month. Taxpayers whose annual liability exceeded \$75,000 will be required to make accelerated and final payments by electronic funds transfer.
Semi-annual	Vendors, Out-of-State Sellers and Transient Vendors	By the 23rd day of the month following the close of each semi-annual period for the tax collected during the preceding six-month period. This filing duration may be authorized for vendors and sellers whose tax liability is less than \$1,200 per six-month period.

**Sales and Use Tax in Columbus, Ohio (Zip Code: 43215) : 7.5%**

State: 5.75% | Franklin County: 1.25% | Special District: 0.5%