

Taxation

Fee description	R.C.	O.A.C.	Fee (\$)	Authority to raise	Recurring
Motor vehicle sales audit	4505.09(B)(2)(c)		\$0.25 of motor vehicle titling fees	No	One time
Municipal Internet site (charged to municipal corporations posting on site)	5703.49(A)		Amount to defray cost of establishing and maintaining site	Yes, by statute	
Exempt facility certificate application	5709.212	5703-1-06	0.5% of total exempt project cost, up to \$2,000/facility	No	One time
Exempt facility certificate application (additional property cost less than \$500,000.00)	5709.212, 5709.25(E)	5703-1-06	\$500.00	No	One time
Kilowatt-hour tax self-assessors	5727.81(C)(6)		\$500.00	No	Annually
Estate tax liens	5731.37(A)(3)		Reasonable		One time
Vendor license	5739.17		\$25.00	No	One time
Cigarette and tobacco sales – retail cigarette license	5743.15(B)		\$125.00/place of business; \$5.00 to transfer or replace	No	Annually
Cigarette and tobacco sales – wholesale cigarette license	5743.15(C)		\$1,000.00/place of business; \$25.00 to transfer or replace	No	Annually
Cigarette and tobacco sales – tobacco distribution license	5743.61(B)		\$1,000.00/place of distribution; \$25.00 to transfer or replace	No	Annually
Natural resource severance license or permit	5749.04		\$50.00	No	One time
Commercial activity tax registration	5751.04(C)(1)		\$20.00/business, up to \$200.00/group if filing as a group	No	One time
Commercial activity tax late registration	5751.04(C)(2)		\$100.00/month per business or group, up to \$1,000.00	No	One time

*Contact LSC for more information about this fee.