| Department of Taxation Agency Fees - 08/31/2023   |                      |                |  |                    |           |  |  |
|---|----------------------|----------------|--|--------------------|-----------|--|--|
| Description   | Revised Code         | Administrative | Fee  | Authority to raise | Recurring |  |  |
| Motor vehicle sales audit   | 4505.09(B)(2)(c)     |                | \$0.15 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   | Yes, with limits   | 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<br>business; \$5.00 to<br>transfer or replace        | No                 | Annually  |  |  |
| Cigarette and tobacco sales – wholesale cigarette license                                 | 5743.15(C)           |                | \$1,000.00/place of<br>business; \$25.00 to<br>transfer or replace     | No                 | Annually  |  |  |
| Cigarette, tobacco, and vapor sales – tobacco and vapor distribution license              | 5743.61(B)           |                | \$1,000.00/place of<br>distribution; \$25.00<br>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<br>to \$200.00/group if<br>filing as a group      | No                 | One time  |  |  |
| Commercial activity tax late registration   | 5751.04(C)(2)        |                | \$100.00/month per<br>business or group, up<br>to \$1,000.00           | No                 | One time  |  |  |

TAX-1

| Department of Taxation Agency Fees - 08/31/20     |               |                |   |                    |           |
|---|---------------|----------------|---|--------------------|-----------|
| Description                                       | Revised Code  | Administrative | Fee   | Authority to raise | Recurring |
| Vapor product distributor license application fee | 5743.61(B)(2) |                | \$125.00/location<br>listed on the<br>application | No                 | One time  |