

\_\_\_\_\_ moved to amend as follows:

In line 15, delete "Any" and insert "Except taxes and fees  
administered by the tax commissioner, any"; after "who" insert "directly"

In line 40, delete "be deducted or added to" and insert "not  
change"; after "the" insert "amount of the"

In line 41, after "tax" insert "or fee"

In line 42, delete ", which shall be allocated proportionately among  
the state"

Delete line 43

In line 44, delete "tax levied on that transaction"

The motion was \_\_\_\_\_ agreed to.

SYNOPSIS 10

**Rounding on final tax amounts** 11



<b>R.C. 9.18</b>	12
Exempts taxes and fees administered by the Tax Commissioner from the rounding rules for cash transactions.	13 14
In the case where the final price in a cash transaction includes a tax levied by the state or a local government, does both of the following:	15 16 17
- Specifies that the rounding does not change the amount of the tax the merchant must remit to the state or a political subdivision. The introduced bill had required the discrepancy from the rounded amount to be borne by the state or local government.	18 19 20 21 22
- Applies this change to any state or local fees included in the price.	23 24