Department of Taxation Agency Fees - 11/08/2024								
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 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, tobacco, and vapor sales – tobacco and vapor 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			

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Vapor product distributor license application fee	5743.61(B)(2)		\$125.00/location listed on the application	No	One time		