Department of Taxation Agency Fees - 01/31/2025							
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		

Department of Taxation Agency Fees - 01/31/2						
Description	Revised Code	Administrative	Fee	Authority to raise	Recurring	
Vapor product distributor license application fee	5743.61(B)(2)		\$125.00/location listed on the application	No	One time	