Section

495.100 Meaning of "Gross Charges"

495.105 Exemptions

495.110 Retailers

495.111 Registration of Retailers

495.112 Revocation of Certificate of Registration

495.115 Interstate

495.120 Mobile Operations – Service Address

495.125 Responsibility for Accounting and Payment of Tax

495.130 Credits

495.135 Tax Returns – When Due – Contents

495.140 Imposition of Telecommunications Excise Tax