## 5703-9-26 Sourcing ancillary services and internet access.

## (A) As used in this rule:

- (1) "Ancillary service" has the same meaning as in division (AA)(1)(h)(2) of section 5739.01 of the Revised Code.:
- (2) "Internet access service" means a type of electronic information service, as that term is defined in division (Y)(1)(c) of section 5739.01 of the Revised Code, wherein the consumer of the service is granted access to the service provider's computer equipment for the purpose of connecting to the Internet for the purpose of accessing content, information or other services offered over the Internet.
- (3) "Place of primary use" has the same meaning as in division (A)(6) of section 5739.034 of the Revised Code.
- (B) A sale of ancillary service shall be sourced to the consumer's place of primary use.
- (C) A sale of Internet access service shall be sourced to the consumer's place of primary use.
- (<del>D)</del>(<u>C)</u> For purposes of section 5739.034 of the Revised Code:
  - (1) "Communications channel" means a physical or virtual path of communications over which signals are transmitted between or among customer channel termination points.
  - (2) "Customer channel termination point" means the location where the customer either inputs or receives the communications.

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## CERTIFIED ELECTRONICALLY

Certification

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Date

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