

# RULE REVIEW

Section 121.24 (D) of the Ohio Revised Code requires the Department of Taxation to create a plan for periodic review of its administrative rules at least once every five years. The department's Rule Review schedule is as follows:

Tax	Year
Tangible personal property tax	2007
Administration and Division of Tax Equalization	2008
Excise taxes	2008
Franchise, income, and municipal taxes	2009
Estate tax and commercial activity tax	2010
Sales/use tax	2011

Section 121.24 (E) of the Ohio Revised Code requires the Department of Taxation to designate an individual or office that is responsible for providing information on its administrative rules. The Office of Chief Counsel is the department's designated office. Rules are reviewed to determine if they are still necessary, are to be amended, or are to be rescinded in Ohio Administrative Code Chapter 5703.

## RULES REVIEWED IN FY 2006

The following is a summary of the department's review of its sales and use tax rules in 2006:

5703-9-01	<b>Vendor's license requirements.</b> Needs to be amended.	5703-9-09	<b>Return by vendor operating more than one place of business.</b> Necessary.
5703-9-02	<b>Maintenance of records.</b> Needs to be amended.	5703-9-10	<b>Motor vehicles, off-highway motorcycles, and all-purpose vehicles; tax payment or exemption claim required for certificate of title; remittance of tax by clerk of courts.</b> Needs to be amended.
5703-9-03	<b>Sales and use tax; exemption certificate forms.</b> Needs to be amended.	5703-9-11	<b>Returned merchandise and rejected services.</b> Needs to be amended.
5703-9-04	<b>Use tax; taxable use of tangible personal property manufactured for sale or purchased for resale.</b> Necessary.	5703-9-12	<b>Exchanged merchandise.</b> Necessary.
5703-9-05	<b>Transactions where tangible personal property is or is to be stored.</b> Necessary.	5703-9-13	<b>Sales and use tax; reporting periods.</b> Necessary.
5703-9-06	<b>Imposition of tax on transportation services.</b> Necessary.	5703-9-14	<b>Sales and use tax; construction contracts; exemption certificates.</b> Necessary.
5703-9-07	<b>Application for refund of sales and use taxes.</b> Necessary.	5703-9-15	<b>Sales and use tax; coupons, coupon books, and gift certificates.</b> Necessary.
5703-9-08	<b>Sales and use tax; authority to prepay (pre-determine) or prearrange sales tax.</b> Necessary.	5703-9-16	<b>Affiliated group.</b> Necessary.
		5703-9-17	<b>Conditional sales.</b> Necessary.
		5703-9-18	<b>Definition of subscriber for satellite broadcasting service.</b> Necessary.
		5703-9-19	<b>Installment and credit sales.</b> Necessary.
		5703-9-20	<b>Sales and use tax; production or fabrication of tangible personal property.</b> Needs to be amended.
		5703-9-21	<b>Sales and use tax; manufacturing.</b> Necessary.
		5703-9-22	<b>Personalty used or consumed directly in mining.</b> Necessary.
		5703-9-23	<b>Personalty used or consumed in farming, agriculture, horticulture, or floriculture.</b> Needs to be amended.
		5703-9-24	<b>Household goods movers engaged in highway transportation for hire.</b> Necessary.

5703-9-25	<b>Watercraft, outboard motors, and personal watercraft; tax payment or exemption claim required for certificate of title; remittance of tax by clerk of courts.</b> Necessary.	5703-9-42	<b>Installation or sale of septic tanks.</b> Necessary.
5703-9-26	<b>Telecommunications service; sourcing for private communications services.</b> Necessary.	5703-9-43	<b>Books, manuals, bulletins, lists, or similar materials.</b> Necessary.
5703-9-27	<b>Sale of food to students by public, private and parochial schools, colleges, and universities.</b> Necessary.	5703-9-44	<b>Bad debts.</b> Necessary.
5703-9-28	<b>Sales and use tax; newspapers and magazines.</b> Necessary.	5703-9-45	<b>Sales; alleged exempt sales; submission of additional evidence.</b> Necessary.
5703-9-29	<b>Outdoor advertising concerns.</b> Necessary.	5703-9-46	<b>Sales and use taxes; automatic data processing, computer services, and electronic information services.</b> Necessary.
5703-9-30	<b>Auctions and auctioneers.</b> Necessary.	5703-9-47	<b>Cash register adjustment reimbursement.</b> Necessary.
5703-9-31	<b>Florists.</b> Necessary.	5703-9-48	<b>Sales tax; purchases made with food stamp coupons.</b> Needs to be amended.
5703-9-32	<b>Sales and use tax; morticians.</b> Necessary.	5703-9-49	<b>Corporate officer liability.</b> Necessary.
5703-9-33	<b>Photographers.</b> Necessary.	5703-9-50	<b>Registration using central registration system.</b> Needs to be amended.
5703-9-34	<b>Sign manufacturers, sign painters, and sales agents.</b> Necessary.	5703-9-51	<b>County and transit authority rates and boundary database.</b> Necessary.
5703-9-35	<b>Purchases, as a liquidator of closed institutions, by superintendents of insurance, banks, and building and loan associations.</b> Necessary.	5703-9-52	<b>Delivery charges.</b> Necessary.
5703-9-37	<b>Sales and use tax; tire retreading and repairs.</b> Necessary.	5703-9-53	<b>Rate changes; application of effective date to services.</b> Necessary.
5703-9-38	<b>Photostats and blue prints.</b> Necessary.	5703-9-54	<b>Taxability matrix.</b> Necessary.
5703-9-39	<b>Interstate commerce.</b> Necessary.		
5703-9-40	<b>Sales of personalty belonging to another.</b> Necessary.		
5703-9-41	<b>Person engaged in advertising field.</b> Necessary.		