

Business Tax Division Seeks Comments on Proposed Rule Changes

Executive Order 2011-01K and Senate Bill 2 of the 129th General Assembly, require state agencies to draft rules in collaboration with stakeholders, assess and justify any adverse impact on the business community, and provide an opportunity for the affected public to provide input on the rules.

As part of the Department's five-year rule review process, the Business Tax Division proposes the following sales tax rule changes:

Rule Number	Rule Title	Proposed Change(s)
5703-9-15	Sales and use tax; coupons, coupon books and gift certificates.	This rule is being updated to remove and modify outdated references in definitions, add examples and address gift cards distributed pursuant to an awards, loyalty or promotional program.
5703-9-22	Personalty used or consumed directly in mining.	No change

The proposed rule is available at <https://tax.ohio.gov/wps/portal/gov/tax/professional/legal/rules>. All comments regarding the proposed rule changes should be sent to TaxRules@tax.state.oh.us by November 3, 2020.