

## Business Tax Division Seeks Comments on Proposed Rule Changes

Executive Order 2011-01K and Senate Bill 2 of the 129<sup>th</sup> 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 rule changes:

<b>Rule Number</b>	<b>Proposed Change(s)</b>
5703-9-30	No change.
5703-9-39	Updated for corrections to grammar.
5703-9-40	Updated for corrections to grammar.
5703-9-41	Updated for clarity in sentence structure.
5703-9-42	No change.
5703-9-43	No change.
5703-9-44	Updated to address a court decision.
5703-9-45	No change.
5703-9-46	No change.
5703-9-48	Updated to address the implementation of the supplementation nutrition assistance program and the use of other forms of currency other than food stamp “coupons”.
5703-9-49	The Department has re-written the existing rule by shifting its focus from the position held, to the responsibilities and activities that Ohio Supreme Court and Board of Tax Appeals cases have found to be indicative of a responsible party.
5703-9-50	Updated to incorporate a form adopted by the Streamlined Sales Tax Governing Board.

The proposed rule is available at <http://www.tax.ohio.gov/legal/rules.aspx>. All comments regarding the proposed rule changes should be sent to Laura Stanley, Division Counsel, Sales and Use Taxes, at [laura.stanley@tax.state.oh.us](mailto:laura.stanley@tax.state.oh.us) by September 22, 2017.