



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 rule changes:

Rule Number	Proposed Change
5703-9-13	Apply the reporting periods uniformly among vendors and sellers.
5703-9-14	Updated the references to the forms.
5703-9-15	Changed "gift certificate" to "gift card" in order to reflect the more frequent use of the term. Additionally, added examples to clarify application.
5703-9-16	Rescind because this term is defined in statute.
5703-9-17	No change.
5703-9-18	No change.
5703-9-19	No change.
5703-9-20	No change.
5703-9-23	Revised for clarity.
5703-9-24	No change.
5703-9-25	Updated the references to the forms.
5703-9-27	Updated for citation reference.
5703-9-29	Updated for citation reference.

The proposed rules are 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 by April 29, 2016.