

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 to the Commercial Activity Tax rules:

Rule Number	Rule Title	Proposed Change(s)
5703-29-03	Sampling	No change.
5703-29-04	Excluded Person- Consolidated Elected and Combined Taxpayer Groups	No change.
5703-29-05	Commercial Activity Tax Taxpayers Must File and Pay Electronically	Updated to correct cross reference and remove outdated language.
5703-29-16	Qualified Distribution Center	Updated Revised Code cross references based on Am. Sub. H.B. 197.

The proposed rules are available at:

<https://tax.ohio.gov/wps/portal/gov/tax/professional/legal/rules>.

All comments regarding the proposed rule changes should be sent to the Department of Taxation at TaxRules@tax.state.oh.us by July 13, 2020.