

## 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:

Rule Number	Proposed Change(s)
5703-9-51 County and transit authority rates and boundary database.	No Change.
5703-9-52 Delivery charges.	No Change.
5703-9-53 Rate changes; application of effective date to services.	No Change.
5703-9-54 Taxability Matrix.	Removed specific wording of Section 328 of the Streamlined Sales and Use Tax Agreement and provided a reference to the most recent Agreement.
5703-9-55 Sales and use tax, change in state tax rate.	No Change.
5703-9-56 Streamlined sales and use tax - review and approval of certified automated system software and liability relief.	No Change.
5703-9-57 Relief from liability for certified service providers where the consumer claims exemption.	No Change.
5703-9-58 Sales and use tax, relief of liability for purchasers.	No Change.
5703-9-59 Sales and use tax, transactions involving optional computer software maintenance contracts.	No Change.

5703-9-60 Consumer's use tax amnesty payment plan.	No Change.
5703-9-61 Electronic filing and payment of "Consumer's Use Tax".	Removal of the use of the Telefile system for the consumer's use tax.

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 October 5, 2018.