

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	Rule Title	Proposed Change(s)
5703-9-02	Maintenance of records.	No Change.
5703-9-03	Sales and use tax; exemption certificate forms.	Updated to reflect a modified form.
5703-9-04	Use tax; taxable use of tangible personal property manufactured for sale or purchased for resale.	No Change.
5703-9-05	Transactions where tangible personal property is or is to be stored.	Updated to address spacing issues and a typographical error.
5703-9-06	Imposition of tax on transportation services.	No Change.
5703-9-08	Sales and use tax; authority to predetermine (prepay) or prearrange sales tax.	Updated to reflect the correct cross reference in the Revised Code.
5703-9-10	Motor vehicles, off-highway motorcycles, and all-purpose vehicles; tax payment or exemption claim required for certificate of title.	Updated to reflect the names of the forms in their most recent version.
5703-9-11	Returned merchandise and rejected services.	Updated to reference an interconnected statute. Additionally, an outdated cross-reference was deleted from the text.
5703-9-12	Exchanged merchandise.	Updated to provide guidance on treatment of sales tax of items exchanged in a jurisdiction with a different sales tax rate.

The proposed rule is available at <https://www.tax.ohio.gov/legal/rules.aspx>. All comments regarding the proposed rule changes should be sent to TaxRules@tax.state.oh.us by February 5, 2020.