

## 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	Rule Title	Proposed Change
5703-9-13	Sales and use tax; reporting periods.	Amend – minor clarifications.
5703-9-14	Sales and use tax; construction contracts; exemption certificates.	Amend – minor changes to align with the most recent version of Streamlined Sales Tax Forms STEC CC and STEC CO.
5703-9-16	Affiliated Group.	No Change.
5703-9-17	Conditional Sales.	Amend – minor simplification for clarity.
5703-9-18	Definition of subscriber for satellite broadcasting service.	Amend – correction to statutory reference.
5703-9-19	Installment and credit sales.	Amend – no change to rule, change to statues that are referenced as amplified.
5703-9-20	Sales and use tax; production or fabrication of tangible personal property.	Amend – change to correct rule cross-reference.
5703-9-24	Household good movers engaged in highway transportation for hire.	Amend – change to correct statutory reference.
5703-9-25	Watercraft, outboard motors, and personal watercraft; tax payment or exemption claim required for certificate of title; remittance	Amend – minor cosmetic change.

	of tax by clerk of courts.	
5703-9-27	Sale of food to students by public, private and parochial schools, colleges and universities.	No change.
5703-9-29	Outdoor advertising concerns.	No change.

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 [TaxRules@tax.state.oh.us](mailto:TaxRules@tax.state.oh.us) by November 29, 2021.