



Sales & Use Tax Seeks Comments on Proposed Rule Changes

As part of the Department's five-year rule review process, Sales & Use Tax proposes the following rule changes:

Rule Number	Proposed Change
5703-9-06	No change.
5703-9-07	This rule is revised to include a list of the documentation the Department requires in order to efficiently process a refund claim.
5703-9-08	H.B. 483 amended R.C. 5739.05 to allow the tax commissioner to enter into prearranged agreements using either a test check method or any other method agreed to by the vendor and tax commissioner. The revisions reflect the changes to that provision.
5703-9-09	Rescind. This rule is not needed. Cumulative returns are covered by R.C. 5739.12(A)(1).
5703-9-10	The rule is revised to delete the requirement that the clerk of courts send a copy of exemption certificates to the Department and to delete current subsections (E) and (F) as these requirements are contained in R.C. 4505.06.
5703-9-28	This rule is revised to reflect changes made by H.B. 59 which repealed the exemption for magazine subscriptions.

All comments regarding the proposed rule changes should be sent to Phyllis Shambaugh, Counsel, Sales & Use Tax, at phyllis.shambaugh@tax.state.oh.us by September 19, 2014. The text of the revised rules is available [here](#)