



Rule Review

Section 121.24(D) of the Ohio Revised Code requires the Department of Taxation to create a plan for periodic review of its administrative rules at least once every five years. The department's rule review schedule is as follows:

| Calendar Year | Rules |
|----------------------|---|
| 2009 | Franchise, income, and municipal taxes |
| 2010 | Estate tax and commercial activity tax |
| 2011 | Sales and use tax |
| 2012 | Tangible personal property tax |
| 2013 | Administration, equalization and excise taxes |
| 2014 | Franchise, income and municipal taxes |

Section 121.24(E) of the Ohio Revised Code requires the Department of Taxation to designate an individual or office that is responsible for providing information on its administrative rules. The Office of Chief Counsel is the department's designated office. Rules are reviewed to determine if they are still necessary, are to be amended, or are to be rescinded in Ohio Administrative Code Chapter 5703.

The scheduled review of tangible personal property tax rules in 2012 was not conducted because the tax has been phased out.