

RULE REVIEW

Section 121.24 (D) of the Revised Code requires a review of one-fifth of the department's administrative rules each year. A review of 44 sales and use tax rules were conducted in 2001. The result of this review is reported below:

Sales and Use Tax	
The following rules are necessary:	
5703-9-04	Explains tax impact of goods withdrawn from inventory for use.
5703-9-07	Refund procedure and request for reimbursement of additional charge.
5703-9-08	Procedures for prepay or prearranged agreements.
5703-9-09	Authorization for cumulative filing.
5703-9-11	Refunded Merchandise.
5703-9-12	Exchanged merchandise.
5703-9-13	Specifies semiannual reporting periods by county.
5703-9-15	Coupons, coupon books, and gift certificates.
5703-9-17	Conditional sales.
5703-9-18	Procedure to request remission of additional charges.
5703-9-19	Installment and credit sales.
5703-9-20	Fabrication of tangible personal property.
5703-9-21	Application to manufacturing.
5703-9-27	Sales of food to students.
5703-9-29	Outdoor advertising.
5703-9-30	Tax on sales by auctioneers.
5703-9-34	Tax impact on sign manufacturers and painters.
5703-9-35	Sales to the State as liquidator of closed banks.
5703-9-37	Tire retreading and repair.
5703-9-40	Consignment sales.
5703-9-42	Sales and installation of septic tanks.
5703-9-43	Tax on books, manuals, and supplements.
5703-9-44	Bad debt adjustment.
5703-9-45	Submission of additional evidence of exempt sales.
5703-9-47	Procedures for cash register reprogramming reimbursement.
5703-9-48	Purchases made with food stamps.
5703-9-49	Responsible party liability.
The following rules need revision:	
5703-9-01	Explains vendor's license requirements and procedures.
5703-9-02	Explains record keeping requirements.
5703-9-03	Specifies exemption certificate forms and explains use.
5703-9-10	Tax on motor vehicles and house trailers. Exemption forms.
5703-9-14	Tax on construction contracts.
5703-9-22	Application to mining.
5703-9-23	Application to farming and agriculture.
5703-9-26	Delivery costs. Definition of price.
5703-9-28	Sales of newspapers and magazines.
5703-9-31	Tax on sales by florists.
5703-9-32	Tax on funeral home transactions.
5703-9-33	Tax on sales by photographers.
5703-9-38	Sales of photostats and blueprints.
5703-9-39	Interstate Commerce.
5703-9-41	Application of tax to advertising agencies.
5703-9-46	Tax on automatic data processing and computer services.
The following rule is no longer needed:	
5703-9-05	Explains penalty remission procedures.