

RULE REVIEW

Section 121.24(D) of the Ohio Revised Code requires the Department of Taxation to review one-fifth of its administrative rules each year. The following is the department's Rule Review rotation schedule:

| Tax | Year | Year |
|---|------|------|
| Sales/use tax | 2001 | 2006 |
| Administration & Division of Tax Equalization | 2002 | 2007 |
| Personal property tax | 2003 | 2008 |
| Excise taxes | 2004 | 2009 |
| Franchise/income/municipal taxes | 2005 | 2010 |

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 Reviewed in FY 2004

The following is the result of the department's review of its excise tax rules in 2004.

As indicated after the description to the general administrative rules, the following rules are still necessary, or need amended or rescinded in Ohio Administrative Code Chapters 5703-11, 5703-13, 5703-15, 5703-17 and 5703-19:

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|------------|--|------------|---|------------|--|
| 5703-11-01 | Surety company certificate of compliance (needs amended) | 5703-11-03 | Reimbursement for fuel used outside Ohio (needs amended) | 5703-15-10 | Vending machines (necessary) |
| 5703-11-02 | Evidence of purchase of motor vehicle fuel (needs amended) | 5703-13-01 | Qualifications and registration of nonresident household goods movers (rescinded) | 5703-15-11 | Sales by railroad dining and club cars (necessary) |
| | | 5703-13-03 | Maintenance of records for purposes of reporting highway use tax (needs amended) | 5703-15-12 | Delivery of cigarettes for manufacturers' agents (needs amended) |
| | | 5703-13-04 | Single-trip permits (necessary) | 5703-15-13 | Unstamped cigarettes shipped outside Ohio (needs amended) |
| | | 5703-13-05 | Permit services authorized to issue single-trip permits (necessary) | 5703-15-14 | Monthly reports by cigarette dealers bringing unstamped cigarettes into Ohio (necessary) |
| | | 5703-13-06 | International registration plan, audits and hearings (needs amended) | 5703-15-15 | Applications for refund on unsaleable cigarettes (needs amended) |
| | | 5703-15-02 | Notice relative to license revocation proceeding (necessary) | 5703-15-16 | Cigarette wholesaler inventories and inventory returns (needs amended) |
| | | 5703-15-03 | Use of imprinting meter devices or stamp applying machines (needs amended) | 5703-15-17 | Storage of unstamped cigarettes by dealer (necessary) |
| | | 5703-15-04 | Sales of stamps and meter impressions on credit (needs amended) | 5703-15-18 | Suspension of discount for selling cigarettes below cost (necessary) |
| | | 5703-15-05 | Discount on sales of tax stamps and meter impressions (necessary) | 5703-15-19 | Cigarette master settlement agreement reporting (rescinded) |
| | | 5703-15-06 | Denial of discount in stamp purchases (necessary) | 5703-17-01 | Definitions (necessary) |
| | | 5703-15-07 | Limiting sale of stamps to licensed dealers (needs amended) | 5703-17-02 | Claims for refund (rescinded) |
| | | 5703-15-08 | Sales of packages of cigarettes for which tax indicia are not available (necessary) | 5703-17-03 | Measuring bottle content (necessary) |
| | | 5703-15-09 | Tax rate on long cigarettes capable of being cut into parts (necessary) | 5703-19-01 | Liability for payment of the wine and mixed beverage tax (needs amended) |
| | | | | 5703-19-02 | Retaliatory tax on wine (rescinded) |