



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:

Tax Year	Rules
2008	Administration, equalization and excise taxes
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

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 Rules are reviewed to determine if they are still necessary, are to be amended, or are to be rescinded in Ohio Administrative Code Chapter 5703.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 following is a summary of the department's review of its administration, equalization and excise tax rules in 2008. All rules were determined to be necessary.

Administration rules:

Rule No.	Title
5703-1-01	Information exchange with other states.
5703-1-02	Information exchange with Kentucky.
5703-1-03	Information exchange with federal government.
5703-1-04	Existing rules and regulations.
5703-1-05	Certification of payment of taxes for purposes of dissolution of corporate charter or surrender of license.
5703-1-06	Certification of exempt facilities under sections 5709.20 and 5709.27 of the Revised Code.
5703-1-07	Request to suspend or revoke liquor permit for unpaid excise tax.
5703-1-11	Remission of additional charge for excise tax assessments.
5703-1-12	Requests for an opinion of the tax commissioner.
5703-1-13	Authorized delivery services.
5703-1-14	Succession of the tax commissioner's duties.

Equalization rules:

Rule No.	Title
5703-25-01	Public notice of any proposed change in rules.
5703-25-05	Definitions.
5703-25-06	Equalization procedures.

5703-25-07	Appraisals.
5703-25-08	Procedure prior to actual appraisal.
5703-25-09	Adoption and use of property records.
5703-25-10	Classification of real property and coding of records.
5703-25-11	Valuation of land.
5703-25-12	Valuation of buildings, structures, fixtures and improvements to land.
5703-25-13	Review of appraisal.
5703-25-14	Documents to be filed in the county auditor's office.
5703-25-15	Documents to be filed with the department of taxation.
5703-25-16	Procedure after reappraisal or update.
5703-25-18	Partial exemption from real property tax.
5703-25-30	Definitions.
5703-25-31	General.
5703-25-32	Agricultural advisory committee.
5703-25-33	Current agricultural use value of land table or tables.
5703-25-34	Use of prescribed agricultural use value of land tables by county auditor.
5703-25-35	Determination of current agricultural use taxable value of land and total taxable value of parcels in counties that completed sexennial reappraisals for tax year 1972 or later.
5703-25-36	Application of rules.
5703-25-45	Tax reduction factor; computation; minimum for schools.
5703-25-47	Tax reduction factor; allocating taxes collected from each tax levy.
5703-25-48	Tax reduction factor; estimated factors; correcting errors.
5703-25-49	Tax reduction factor; emergency school levy phase-in.
5703-25-55	Real estate assessment fund; expenditures; allowable; disallowable; procedures.
5703-25-56	Real estate assessment fund; competitive bidding requirement.

Excise rules:

Rule No.	Title
5703-11-01	Surety company certificate of compliance.
5703-11-02	Evidence of purchase of motor vehicle fuel.
5703-11-03	Reimbursement for fuel used outside Ohio.
5703-13-03	Maintenance of records for purposes of reporting fuel use tax.
5703-13-04	Single-trip permits.
5703-13-05	Permit services authorized to issue single-trip permits.

5703-13-06	International registration plan, audits and hearings.	5703-15-15	Applications for refund on unsaleable cigarettes.
5703-15-02	Notice relative to license revocation proceeding.	5703-15-16	Cigarette wholesaler inventories and inventory returns.
5703-15-03	Use of imprinting meter devices, stamp applying machines, or other devices.	5703-15-17	Storage of unstamped cigarettes by dealer.
5703-15-04	Sales of stamps and meter impressions on credit.	5703-15-18	Suspension of discount for selling cigarettes below cost.
5703-15-05	Discount on sales of tax stamps and meter impressions.	5703-15-20	Licensing cigarette manufacturers and importers and registration of other tobacco products manufacturers, importers, and brokers.
5703-15-06	Denial of discount in stamp purchases.	5703-15-21	Sale of other tobacco products between licensed other tobacco product distributors.
5703-15-07	Limiting sale of stamps to licensed dealers.	5703-15-22	Sale of unstamped cigarettes between licensed cigarette wholesalers.
5703-15-08	Sales of packages of cigarettes for which tax indicia are not available.	5703-17-01	Definitions.
5703-15-09	Tax rate on long cigarettes capable of being cut into parts.	5703-17-03	Measuring bottle content.
5703-15-10	Vending machines.	5703-19-01	Liability for payment of the wine and mixed beverage tax.
5703-15-11	Sales by railroad dining and club cars.	5703-23-01	Payment of horse racing tax.
5703-15-12	Delivery of cigarettes for manufacturers' agents.	5703-23-02	Payment of additional horse racing tax.
5703-15-13	Monthly reports of cigarettes shipped by wholesale cigarette dealers.		
5703-15-14	Monthly reports by cigarette dealers receiving cigarettes in Ohio.		