

PURPOSE:

The Ohio Department of Taxation (ODT) publishes this guide pursuant to Ohio Revised Code (ORC) Section 119.03.11 to assist members of the public who participate, or who may wish to participate, in its rule-making function.

ODT MISSION

"To provide quality service to Ohio taxpayers by helping them comply with their tax responsibilities and by fairly applying the tax law."

ODT STRUCTURE

The Department of Taxation has established seven tax divisions, which administer Ohio's tax laws and provide services to Ohio's taxpayers:

- Corporate Franchise Tax
- Excise and Motor Fuel Tax
- Income Tax Audit
- Personal Property Tax
- Public Utility Tax
- Sales and Use Tax
- Tax Equalization

Each of the aforementioned divisions administers one or more of Ohio's taxes under Ohio law. There are also several divisions that provide administrative services to the tax divisions.

THE PROCESS

At least sixty days before ODT promulgates, amends or rescinds a rule, it files two copies of the proposed rule with the Joint Committee on Agency Rule Review (JCARR) and also provides copies to the Legislative Services Commission and the Secretary of State. A rule summary and fiscal analysis is attached to each copy.

All rules and attachments are available for public review in the offices of the Secretary of State, Legislative Services Commission and the Department of Taxation, Office of the Chief Counsel. The proposed rules are also available at www.registerofohio.state.oh.us/.

Unless JCARR recommends a joint resolution invalidating the proposed rule, ODT will proceed to adopt the rule by filing certified copies in the offices of the Secretary of State, Legislative Service Commis-

HEARINGS

For rules implementing the provisions of ORC Chapters 5713 and 5715, ODT conducts a public hearing prior to proposing the adoption, amendment or rescission of a rule. ODT gives public notice at least thirty days prior to the hearing to county auditors, county treasurers, prosecuting attorneys, commissioners, mass appraisers, interested associations and organizations, and others who have requested such notice.

RULE REVIEW

ODT reviews its rules on a schedule that ensures that each rule gets reviewed at least once every five years. On review of any rule, ODT considers:

- the continued need for the rule;
- any written complaints or comments about it;
- whether the rule duplicates, overlaps, or conflicts with other currently effective rules;
- how technology, economic conditions, and other relevant factors have changed the area effected by the rule.

ODT determines whether each rule should be continued, amended or rescinded. The results of this review are published in ODT's Annual Report. The schedule for rule review is as follows:

Rules	Year
Sales & Use Tax	2001
Personal Property Tax	2002
Public Utility Tax	2002
Excise Taxes	2003
Income Tax	2004
Corporation Franchise Tax	2004
Estate Tax	2005
Real Property Tax	2005



HOW TO APPEAL

Any person who has been or may be injured by the operation of a rule adopted by ODT may file an application for review of the rule with the Board or Tax Appeals. The application must set forth, or have attached thereto, a true copy of the rule, and must allege that the rule complained of is unreasonable and shall state the grounds upon which the allegation is based. Applications should be filed with:

Board of Tax Appeals
30 East Broad Street, 24th Floor
Columbus, Ohio 43215

PUBLIC RULE-MAKING

ODT welcomes public review and participation in its rule making process. Comments or suggestions concerning the adoption of new rules or the amendment or rescission of existing rules are particularly helpful. Such comments or suggestions should be addressed to:

Ohio Department of Taxation
Office of the Chief Counsel
P.O. Box 530
Columbus, OH 43216-0530



Comments: Comments concerning this publication should be sent to:

Tax Commissioner
Ohio Department of Taxation
P.O. Box 530
Columbus, OH 43216-0530
614-466-2166

References: ORC Sections 111.15, 119.03,
119.03.11, 121.24, 5703.05(M), 5703.14,
Ohio Administrative Code 5705-1-01.

Ohio Department of
TAXATION

**GUIDE
TO ITS
RULE-MAKING
PROCESS**

