Ohio Department of Taxation

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Memorandum

To: Emily Kaylor, Regulatory Policy Advocate
Common Sense Initiative Office

From: Kerrie Ryan, Legal Counsel and Disclosure Officer
Ohio Department of Taxation

Date: October 27, 2017

Re: CSI Review – **Municipal Net Profit Tax Rules (OAC 5703-41-01 through 5703-41-04)**

Ms. Kaylor:

The Department acknowledges receipt of the Common Sense Initiative Office's recommendations regarding the above referenced rules. Since the response includes no recommendations from the Common Sense Initiative Office, no actions will be taken by the Department prior to filing these rules. The Department intends to file rules 5703-41-01 through 5703-41-03 with the Joint Committee on Agency Rule Review within five business days.