



Department of
Taxation

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MEMORANDUM

To: Jacob Ritzenthaler, Business Advocate, Common Sense Initiative

From: Katherine Hunter, Attorney, Ohio Department of Taxation

Date: October 11, 2023

RE: CSI Review – Municipal Net Profit Tax (OAC 5703-41-01 and 5703-41-02)

Mr. Ritzenthaler,

The Ohio Department of Taxation (ODT) acknowledges receipt of the Common Sense Initiative's recommendation regarding the above-referenced rules. Although the response included no recommendations from the Common Sense Initiative, ODT has since noticed some areas to increase readability in the rules and remove regulatory restrictions. Since the changes do not modify the adverse impact of the rules and there's little chance the stakeholders would benefit from the opportunity to comment on these non-substantive changes, ODT intends to formally file the updated versions of the rules with the Joint Committee on Agency Rule Review.