



Sales and Use Tax Division  
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To: Paula Steele, Regulatory Policy Advocate  
From: Phyllis J. Shambaugh, Esq.  
Counsel, Sales & Use Tax Division  
Date: May 29, 2014  
Re: CSI Review, Sales and Use Tax (OAC 5703-9-01 through 57039-05 and 5703-9-11,  
5703-9-12)

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The Department acknowledges receipt of the Common Sense Initiative Office's recommendations regarding the above-referenced rule changes. Since the response includes no recommendations from the Common Sense Initiative Office, the Department will take no action prior to filing. The Department intends to formally file these rules with the Joint Committee on Agency Rule Review before the end of June, 2014.