



Sales and Use Tax Division
4485 Northland Ridge Blvd., 3rd Floor
Columbus, OH 43215
(614) 466-4974 Fax (614) 995-5797
www.tax.ohio.gov

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)

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.