



Office of Agency Performance

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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: March 28, 2018

Re: CSI Review – **Sales and Use Taxes Five-Year Review (OAC 5703-9-30, 5703-9-39 through 5703-9-46, 5703-9-48, and 5703-9-50)**

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 these rules with the Joint Committee on Agency Rule Review within five business days.