

**CSI Review – Sales Tax Annual Rule Review 2023 (OAC 5703-9-07, 5703-9-36, 5703-9-44, and 5703-9-46)**

To: Michael Bender, Business Advocate, Common Sense Initiative
From: Katherine Hunter, Attorney, Ohio Department of Taxation
Date: January 26, 2024

The Ohio Department of Taxation (“ODT”) acknowledges receipt of the Common Sense Initiative’s recommendation regarding the above-referenced rules. Given the response includes no recommendation from the Common Sense Initiative, no actions will be taken by ODT prior to filing. ODT intends to formally file these rules with the Joint Committee on Agency Rule Review.