



Rule Review

The Department of Taxation recently engaged in the five-year rule review process described in section 119.032(C) of the Revised Code to review rules found in Chapter. 5703 of the Ohio Administrative Code. A review schedule has been adopted, whereby approximately one-fifth of the Department's rules are assigned for review each year. Rules are reviewed to determine if they should be amended, rescinded or should remain unchanged, and then are filed with the Joint Committee on Agency Rule Review and Ohio's Common Sense Initiative, if applicable.

Year	Number of Rules to be Reviewed
2014	51
2015	42
2016	45
2017	41
2018	47
Total	226