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# Ohio

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DEPARTMENT OF  
TAXATION

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September 17, 1999

The Honorable Bob Taft  
Governor of Ohio  
And Members of the  
Ohio General Assembly

In compliance with Section 5703.42 of the Ohio Revised Code, it is my privilege to submit the *1999 Annual Report of the Ohio Department of Taxation*.

This report contains descriptions and data for each of the state and local taxes administered by the department and for the energy credit program, which the department administers. In addition, sections have been included on the local government fund and the library and local government support fund, as well as a rule review section. The text of the report pertains to laws in effect during fiscal year 1999 (July 1, 1998 through June 30, 1999) so that data and descriptions in the various sections are generally comparable. The sections summarizing recent legislation include bills enacted or effective during the fiscal year. We have also included a section which discusses the responsibilities and organization of the department during fiscal year 1999.

I trust that the contents of this report will be of value and interest to the people of Ohio.

Respectfully submitted,

Thomas M. Zaino  
Tax Commissioner

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