

**Memo****CSI Review – Commercial Activity Tax (OAC 5703-29-04)**

To: Caleb White, Business Advocate, Common Sense Initiative

From: Katherine Hunter, Attorney, Ohio Department of Taxation

Date: November 30, 2023

The Ohio Department of Taxation (“ODT”) acknowledges receipt of the Common Sense Initiative’s recommendation regarding the above-referenced rule. 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 this rule with the Joint Committee on Agency Rule Review.