



## Ohio Revised Code

### Section 5703.14 Review of rules.

Effective: September 17, 2014

Legislation: Senate Bill 3 - 130th General Assembly

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Applications for review of any rule adopted and promulgated by the tax commissioner may be filed with the board of tax appeals by any person who has been or may be injured by the operation of the rule. The appeal may be taken at any time after the rule is filed with the secretary of the state, the director of the legislative service commission, and, if applicable, the joint committee on agency rule review. Failure to file an appeal does not preclude any person from seeking any other remedy against the application of the rule to the person. The applications shall set forth, or have attached thereto and incorporated by reference, a true copy of the rule, and shall allege that the rule complained of is unreasonable and shall state the grounds upon which the allegation is based. Upon the filing of the application, the board shall notify the commissioner of the filing of the application, fix a time for hearing the application, notify the commissioner and the applicant of the time for the hearing, and afford both an opportunity to be heard. The appellant, the tax commissioner, and any other interested persons that the board permits, may introduce evidence. The burden of proof to show that the rule is unreasonable shall be upon the appellant. After the hearing, the board shall determine whether the rule complained of is reasonable or unreasonable. A determination that the rule complained of is unreasonable shall require a majority vote of the three members of the board, and the reasons for the determination shall be entered on the journal of the board.

Upon determining that the rule complained of is unreasonable, the board shall file copies of its determination as follows:

(A) The determination shall be filed in electronic form with both the secretary of state and the director of the legislative service commission, who shall note the date of their receipt of the certified copies conspicuously in their files of the rules of the department;

(B) The determination shall be filed in electronic form with the joint committee on agency rule review. Division (C)(2) of this section does not apply to any rule to which division (C) of section 119.03 of the Revised Code does not apply.



On the tenth day after the determination has been received by the secretary of state, the director, and, if applicable, the joint committee, the rule referred to in the determination shall cease to be in effect. If all filings of the determination are not completed on the same day, the rule shall remain in effect until the tenth day after the day on which the latest filing is completed. This section does not apply to licenses issued under sections 5735.02, 5739.17, and 5743.15 of the Revised Code, which shall be governed by sections 119.01 to 119.13 of the Revised Code.

The board is not required to hear an application for the review of any rule where the grounds of the allegation that the rule is unreasonable have been previously contained in an application for review and have been previously heard and passed upon by the board.