



Ohio Administrative Code

Rule 5703-1-14 Succession of the tax commissioner's duties.

Effective: [October 27, 2023](#)

(A) As used in this rule and as used in division (I) of section 5703.05 of the Revised Code:

- (1) "Absence" means a period of time declared in writing as such by the commissioner during which the commissioner is away from the office of commissioner and the commissioner ascertains the duties and functions of the commissioner cannot be adequately performed by the commissioner. "Absence" does not include a "vacancy in the office of commissioner."
- (2) "Disability" means a medically determinable physical or mental impairment which can reasonably be expected to result in death or to be of long-continued and indefinite duration and which has been declared as such by a licensed medical professional.
- (3) "Recusal" means the act of disqualifying oneself or withdrawing oneself from performing a duty or function as commissioner.
- (4) "Vacancy in the office of commissioner" means that the commissioner has died, has formally resigned, or has been formally terminated from the position of commissioner and that a new commissioner has not been appointed by the governor on either an interim or permanent basis. "Vacancy in the office of commissioner" does not include an "absence."
- (5) "Act as commissioner" means performing the powers, duties and functions of the commissioner and exercising the privileges and immunities of the commissioner including, but not limited to, the powers, duties, functions, privileges, and immunities of the commissioner described in Chapter 5703. of the Revised Code.
- (6) "Familial relationship" means a relationship in which the commissioner is a spouse, sibling, natural or adoptive parent, or natural or adoptive child of a taxpayer or of a taxpayer's representative.
- (7) "Designated deputy" means the deputy commissioner or deputy commissioners designated to act



as commissioner by the commissioner pursuant to division (I) of section 5703.05 of the Revised Code and pursuant to paragraph (B) of this rule.

(B) If the commissioner designates not more than two deputy commissioners to act as commissioner pursuant to division (I) of section 5703.05 of the Revised Code, such designation will be accomplished by journal entry. In the event that more than one deputy commissioner is designated, the journal entry will prescribe the order of precedence between the two deputy commissioners. The commissioner may vacate such journal entry at any time. In the event that the commissioner vacates such journal entry, the commissioner may, by journal entry, designate a different deputy commissioner or deputy commissioners to act as commissioner pursuant to division (I) of section 5703.05 of the Revised Code.

(C) In the event of disability of the commissioner or vacancy in the office of commissioner, the designated deputy will act as commissioner and to assume the administration of such office. The designated deputy will act as commissioner only until, in the event of disability, the disability no longer exists, or, in the event of a vacancy in the office of commissioner, a new commissioner is appointed by the governor. Such actions are performed in the name of the designated deputy.

(D) In the event of a recusal of the commissioner, the designated deputy will act as commissioner and to assume the administration of such office only to the extent as is necessary for such designated deputy to resolve any matter over which the commissioner is or was not able to act as commissioner due to the recusal of the commissioner. Such actions are performed in the name of the designated deputy.

(E) In the event of absence of the commissioner, the designated deputy will act as commissioner and to assume the administration of such office only to the extent as is necessary for such designated deputy to resolve any matter over which the commissioner is or was not able to act as commissioner due to the absence of the commissioner. Such actions are made under the name of the tax commissioner and not the designated deputy.

(F) If the commissioner has a familial relationship with a taxpayer or a representative of a taxpayer such that acting as commissioner on a matter involving that taxpayer or representative would create a conflict of interest in violation of section 102.03 the Revised Code, the commissioner will recuse



himself or herself from acting as commissioner with respect to that matter.

(G) When there has been a recusal by the tax commissioner on a matter, the actions of an employee with respect to that matter are performed under the authority of the designated deputy. In such cases, where it would normally be necessary for that employee to communicate with the commissioner, the employee will communicate with the designated deputy, and the designated deputy will act as commissioner with respect to that matter.

(H) This rule does not supercede the governor's authority to appoint a commissioner or to remove a commissioner as otherwise provided by law. Any designation made by the commissioner under paragraph (B) of this rule terminates when a new commissioner or a new governor is placed into office.