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## JOINT COMMITTEE ON AGENCY RULE REVIEW

- Requires the Legislative Service Commission to serve as the fiscal agent for the Joint Committee on Agency Rule Review instead of the Chief Administrative Officer of the House or the Clerk of the Senate.
- Clarifies that rules adopted by the Department of Taxation are subject to periodic, five-year review.

### **Fiscal agent**

(Section 307.10)

The bill requires the Legislative Service Commission to act as the fiscal agent for the Joint Committee on Agency Rule Review. Currently, the Chief Administrative Officer of the House and the Clerk of the Senate determine, by mutual agreement, which of them acts as the JCARR fiscal agent.<sup>13</sup>

### **Tax rules subject to periodic review**

(R.C. 119.04)

The bill clarifies that rules adopted by the Department of Taxation are subject to periodic, five-year review by removing a sentence that was overlooked when H.B. 487 of the 129th General Assembly in 2012 made tax rules subject to that review. Tax rules originally were exempt from periodic, five-year review, and the overlooked sentence suggests erroneously that there is an exemption for those rules.

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<sup>13</sup> Section 303.10 of H.B. 59 of the 130th General Assembly.

