

STATUTORY and CASE LAW

ISSUE	DATE	CITE	SYNOPSIS
1099 G	1985		
5th amendment	1992	Cincinnati v Bawtenheimer 99 Ohio St. 3d Court of Appeals, Hamilton Co	The defendants 5th Amendment right was confirmed with regard to the subpoena's request for him to produce certain documents. The production of documents in compliance with the subpoenas would have been tantamount to compelled testimony by the respondent that such documents existed.
Alternate Taxing method for "transient" residents	2007	City of Columbus Income Tax Division Documents	Alternate method of allocation for residents considered "transient." In particular, owners, trainers, and their respective employees represented by the Horseman's Benevolent and Protective Association (HBPA).
Americans with Disabilities		General Info	Do's and Don't's; RITA'S ADA'S grievance procedure.
Amnesty Program	2004	G.O.A.T.A. Meeting- March 2004	Considerations to take into account when determining if an amnesty program would be beneficial for municipality.
Annuities		General Info	Annuities: methods of payment; election; purchase.
Antitrust Law Liability		Brief on Parker v Brown	The Boulder case and its impact on Ohio municipalities. Here the Supreme Court held that Congress had not intended to regulate the sovereign acts of the States by the enactment of the federal antitrust laws.
Auditing	1993	Manual	Requirements, Returns, etc.
Auditor Exam of City Returns	1992	Bulletin	Opinion indicates that for purposes of conducting an audit, municipal income tax information can be disclosed to the Auditor of State.
Auditor of State Exam of City Returns	1976	Collins v Ferguson 48 Ohio App. 2d 255 Court of Appeals, Franklin Co	The Auditor of State is not officially entitled to inspect information obtained pursuant to R.C. Chapter 5747 by the Department of Taxation.
Auditor of State Exam of City Returns	1992	Op. no. 92-004	R.C. 718.07 permits the disclosure of municipal income tax information to the Auditor of State, by those officers or employees of the municipal corporation responsible for administering the levy and collection of the municipal income tax, for purposes of facilitating an audit undertaken pursuant R.C. 117.11
Automatic Stay Provisions	1987	Lowery v City of Toledo U.S. District Court for the Northern District of Ohio Western Division no. C86-7657	The plaintiff contends that the defendants violated the automatic stay provisions by initiating a criminal proceeding against the plaintiff while plaintiff was involved in bankruptcy proceeding. Case was dismissed at plaintiff's costs.
Ballot Language	1955	Beck v Cincinnati Common pleas, Hamilton Co	The language " If levy passes, there will be no city income tax in 1955 or 1956" is argumentative, misleading, and coercive, and its use in the caption of the ballot invalidates the election.
Bankruptcy		Manual	Is the collection of taxes in bankruptcy a dead end? 3 parts- Types of Bankruptcy, Procedural Aspects of Bankruptcy, Tax Issues of Bankruptcy.
Board of Tax Appeals	1988	Cleveland Gear v Limbach 35 Ohio Ct. 3rd 229 Ohio App 3rd district	The question of whether a tax statute is unconstitutional when applied to a particular state of facts must be raised in the notice of appeal to the Board of Tax Appeals, and the BTA must receive evidence concerning this question if presented, even though the BTA may not declare the statute unconstitutional.
Business loss deductions from wage income	1981	Springfield v Orhon Court of Appeals, Clark Co	Any business losses cannot be deducted from wages and net profits. The defendant was ordered to pay city Income tax on all wages earned and on his distributive share of net profits.

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Cafeteria Plans	1996	General Info	Cafeteria Plans- a summary of rules and regulations. Ohio Government Finance Official Association.
Checks w/ conditional deposit	1994	Article	When should a check be returned?
City finances		Manual	City Finances, City Futures- paper prepared for OML
Confidentiality	2004	Conference Report	Outlines differences between public records and confidentiality. Describes several Ohio Revised Codes that deal confidentiality, and how to keep the trust of the public when it comes to keeping their information secret.
Consolidated returns	1994	Common pleas, Franklin Co	Abbott Laboratories filed a consolidated return with Abbott Manufacturing. Columbus decided that the consolidated return violated the city tax code by combining the incomes of AL and AM before applying the apportionment ratio for determining the portion of incomes taxable by Columbus and by subtracting out all inter-affiliate transactions. Courts ruled that defendants properly calculated the financial data of the affiliated corporations and properly reported such data in a single consolidated return.
Constitutional rights	1983	City of Bowling Green v. Johnson Court of Appeals, Wood Co	Appellant claims that he was not directly asked if he understood his rights and, therefore, his rights were violated. He claims therefore, that he was denied a possible jury trial. Courts concluded that there were no violations of Appellant's constitutional rights.
Contracts	1971	City of Aurora v City of Bay Village 27 Ohio App. 2d.17. Court of Appeals, Cuyahoga Co	In interpreting contracts, it is necessary to give the words used in their ordinary, common and usual meaning.
Corp. Interstate Tax		General Info	
County Taxes		General Info	Answers questions such as "Does a county have the authority to require every employer within the county to submit annually a list of its employees, their home addresses, and the jurisdiction in which each employee works?"
Covenant not to compete	1991		Definition and reference to section 197 intangible.
Credit/OCT	1993		Record of ordinances.
Criminal Prosecutions	1984	Seminar packet	Criminal prosecutions under Municipal Taxation.
Debt Relief Income (Bnk)	1905	Stackhouse v. U.S., U.S. Court of Appeals, Fifth Circuit, No. 30832, 30833. 27 AFTR 2d 71-1211	Holds that a reduction in debt of a partnership is treated as a "distribution" rather than a gross income gain. Situations in which the liabilities of the partnership itself are decreased, is the same as decreasing each partner's share of those liabilities. The amount of the decrease is treated as a pro rata distribution of money to each partner by the partnership.
Def.comp/STRS	1987	Williams v City of Columbus 40 Ohio App.3d 71	Defendants challenged that municipalities may levy an undeferred income tax on that portion of a teacher's salary which constitutes his or her contribution to the STRS, even though state and federal income tax laws permit such contributions to be treated as deferred income which is not taxed until actually received by the employee.
Definitions		General Info	i.e. United States, possessions, armed forces, etc.

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Delinquent taxpayers	1981	Packet	Civil prosecution of delinquent taxpayers- OML Tax Seminar.
Domicile	1989	Cleveland v Surella Ohio App. 8d County of Cuyahoga	The trial court correctly held that the definition of domicile for city tax purposes carries the same connotation that it does for figuring the domicile of one's country or state, i.e., a person may have many residences but only one domicile.
Domicile	1992	Davis v. Limbach, Tax Commissioner of Ohio, Ohio Board of Tax Appeals 89-C-267	Appeals Court reversed previous decision on the basis that "appelle's entire case appears to be based upon the assumption that one cannot abandon his domicile unless he severs all social and business ties with a prior domicile. Such a requirement is neither necessary nor practicable given the mobility of this society.
Domicile	1989	Columbus v Firebaugh 8 Ohio App. 3d	Defendants contested that since they worked out of the country they don't owe income tax to Upper Arlington. This was upheld because in Upper Arlington, in order for the income tax to be applied upon income earned elsewhere, the taxpayer must be domiciled in Upper Arlington. Since the defendants were nonresidents of UA an amounted period, they were not domiciled there since residence is a prerequisite for domicile.
Domicile	1992	Ohio Board of Tax Appeals	No support was found for appellee's contention that he did not abandon his Ohio domicile.
Domicile	2004	Sandusky Income Tax Dept v. Rengel 6th District Court of Appeals of Ohio, Erie County	Sole Proprietorships can not file as a consolidated entity and can not off-set losses and profits from each other as much.
Domicile	2007	Joann Koenig v. Village of Botkins Board of Review and Joy Bond Ohio Broad of Tax Appeals	Parties involved in a suit are entitled to information regarding other tax payers positions during the discovery process as long as no personal or identifying information.
Entertainment	1985	Ord 1670-85 City of Cleveland	
ERISA	1987	Firestone v Neusser nos/ 85- 3849/3985 US Court of Appeals 6th circuit	Conclusion that the Akron ordinance is not preempted by ERISA and that the district court did abuse its discretion in awarding attorney's fees. The consideration of the parties' relative ability to pay does not justify an award of fees. The district court abused its discretion by awarding defendant attorney's fees.
ERISA	1987	City of Hamilton v Fiehrer Motors no CV85-10-1111 Court of Common Pleas Butler Co	The City's income tax ordinance does not relate to Fiehrer Motor's ERISA plan. At such, the ordinance is valid and cannot be preempted by the Federal Law.
Estate is taxable	1988	Blocker v Broadview Savings & Loan, et. Al doc.1006 no.1007999 Common pleas. Cuyahoga Co	

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Estimated income tax		City of Columbus, Division of Taxation v Reckless, et al Court of Appeals of Oh 10th App District	C.C.C. 361.25. A declaration of estimated tax which is less than 80 % of the tax shown on the final return shall not be considered filed in good faith. The difference shall be subject to penalties and interest.
Ethics law	2001		Ohio Ethics Law prohibits a public official from accepting a golf outing paid for by a party.
Failure to pay	1971	25Ohio St. 2d 101 Cincinnati v DeGolyer Court of Appeals, Hamilton Co	If a failure to pay taxes is occasioned by the indigence of the taxpayer, or there is an honest debate as to the amount or applicability of the tax, he may not, since a tax is a debt, be imprisoned therefore. Where such failure to pay is a willful or intentional refusal to pay the tax, either as a matter of principal or an actual evasion of the tax by the taxpayer, he is guilty of a crime based on fraud and may be imprisoned for such violation of the law.
Failure to Pay	1995	State of Ohio v Nicolas Driever, Hamilton Co. Municipal Court	Defendant withheld income tax from his employees but failed to remit such withholdings.
Failure to pay w/h tax	1981	Dayton v Henry Court of Appeals, Montgomery Co.	A person is guilty of a third degree misdemeanor if he unknowingly fails or refuses to withhold the tax from his employees and remit such withholding to the Superintendent. Willful intent is not necessary.
Federal employee	1981	US Supreme Court	Sustains the right of local governments to bring tax collection actions in their local courts, obtain judgments thereon, transfer those judgments in the foreign jurisdiction, and enforce those judgments in the foreign jurisdiction under the full, faith and credit provisions of the US Constitution.
File/failure	1968	Akron v Smith 14 Ohio sty. 2d 247 Court of Appeals, Summit Co	The General Assembly may limit the time within which an action may be brought in the courts of this state, even where such action is based upon a municipal ordinance
File/failure	1980	City of Columbus v Guy 70 Ohio App. 2d 291. Court of Appeals, Franklin Co.	Judgment was reversed in case that said " Even though a city may provide for collection of its municipal income tax by another city, prosecutions for failure to file must be brought in the former city.
File/failure		City of Cincinnati v Thomas Soft Ice Cream 52 Ohio St. 2d 76 Supreme Court of Ohio	Prosecutions for failure to file a municipal income tax return are limited by the six year period.
File/failure		City of New Philadelphia v McMurray Court of Appeals 5th district Tuscarawas Co	Defendant challenged his conviction for failure to file an Income Tax Return with The City of New Philadelphia. Judgment affirmed.
Foreign Tax Treaties	2004	Canadian Hockey Teams and Foreign Hockey Players	Because Municipalities tax based on gross earnings and not federal AGI, they do not need to recognize federal tax treaties and, therefore, can tax earnings of foreign citizens regardless of tax treaties.

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Franchise tax	1988	Lancaster Colony Corp v Limbach 37 Ohio St. 3d 198. Ohio Supreme Court	Independent Contractor as "Employee"
Fraud		General info	Potential fraud indicators.
Full-Time Student Exemption	2004	City of Green Tax Amendment	Tax credit for green residents who are Full Time Students in a Post-Secondary Education Program and who also owe municipal tax to city of Green. Tax credit would not exceed 300 dollars per year, not be granted more than 5 years and would be calculated on 2% of the first 15000 of taxable income, or 1% of the first \$30000. Tax credit not given if student receives a reduced tuition from employer tuition reimbursements or tuition assistance programs.
Gains on depreciable property	1998	One Columbus Building Associates, LTD. V City of Columbus Division of Income Tax Common Pleas Franklin Co.	Ordinary gains on the sale of depreciated property are taxable.
HB 447/483		Packet	Discussion/ Changes to Tax Ordinance
HB 477/483	2000	Packet	Ohio Chamber of Commerce- Legislative Update.
HB 477/483	2000	Packet	RITA memo and information referring to HB 483. Additionally a draft of the Impact on RITA of this bill.
HB 477/483	2000	Packet	Amended Sub HB 477
HB 477		12 Day Rule	Examples of 12 day rule in different scenarios- A municipal corporation shall not tax an employee unless she/he works in that municipality for 12 or more days.
Hb603 general assembly exemption	1997/1998		Bill that prohibits the General Assembly from passing laws that exempts General Assembly members from the operation of state statutes or local ordinances or resolutions and to eliminate the exemption granted to General Assembly members and their employees from paying certain municipal income taxes.
HB 803	1998	Packet	This bill amends sections of the Ohio Revised Code to prescribe uniform payment, reporting, and interest provisions for municipal income taxes and to make other changes in municipal income tax laws. Additionally included are a memo from OML and the article, <i>Tax Reform sponsor says bill's goal to be fair.</i>
Home rule		99 O.S..	Home Rule cities are subject to limitations imposed under state legislation.
Home rule	1975	Village of Ottawa Hills v Joelson et al. 45 OhioApp.2d 176 Court of Appeals, Lucas Co.	Defendants contended that income tax assessed by the village violates the 'home rule' provision of the Ohio Constitution and is a form of double taxation. Trial court upheld the validity of the income tax ordinance.
Home rule		99 O.S.. State Ex Rel v Carrel	Cincinnati's ordinance to impose a tax on certain trades was upheld as a valid exercise of legislative power, and unless and until the state itself invades the field, or expressly interdicts the exercise of the power, the authority of Cincinnati to utilize such subjects of taxation is upheld.
Imprisonment	1985	20 Ohio app.3d 139 Ohio app 3rd appellate district	Imprisonment for failure to file returns is not unconstitutional.

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Income		City of Columbus v Kramer	According to Section 1905.33, the Legislature must have intended that the question of greater penalties provided by statute be a limitation upon the authority of the city, as it is directed to "any municipal corporation" and "forbids that which the ordinance permits".
Intangibles	1955	Ohio Finance Co. v City of Toledo 163 O.S.. Court of Appeals, Lucas Co	A municipality may not impose an income tax on such portion of the net profits of such a dealer as are derived from the income yield of intangibles owned by such dealer. The Court invalidated a City income tax on the investment income of dealers of intangibles, holding that the tax field had been preempted by the State levy of an ad valorem property tax on the shares of such dealers.
Intangibles	1984		Proposed bill that prohibits any municipal income on intangible income.
Intangibles			The elimination of the State's personal property tax on these intangibles does allow the City to levy its income tax on the income yield from these intangibles.
Intergovernment	1975	Packet	Intergovernmental Cooperation in Municipal Income Tax Collection: Some proposals.
Interest On Refunds	1905	Cincinnati Imaging Venture v City of Cincinnati and G.A. Papania, Tax Commissioner	State law that speaks to the levying and administration of municipal taxes supercedes local ordinances. This case, in particular speaks to the administration of interest on refunds.
Interstate commerce		General Info	State Taxation of Income from Interstate Commerce.
Jedd		Desenco, Inc., et al. V City of Akron Court of Common Pleas, Summit Co	Joint Economic Development Districts legislation is constitutional.
Landlord/tenant	1976	City of North Olmsted v. William Hagan Court of Appeals, 8th district	Ordinance violated the appellee's constitutional right of privacy and the ordinances were ruled an unreasonable and arbitrary exercise of governmental power.
Landlord/tenant		Guenther, et al., v The City of North Canton 79-1545 Common Pleas, Stark Co	The City of North Canton has a right to tax income of its residents and it follows that they have a right to know who these residents are in order to enforce the tax laws as passed by the council of North Canton.
Legal issues			Review of Basic Legal Concepts, Legislative Procedure, and Administrative Rules
Local tax history		General Info	
Locating new taxpayers		General Info	
Lockbox			A paper discussing topics such as: float- what it is and how lockboxes eliminate it; the dollar value of eliminating float; two kinds of lockbox processing, how to choose a lockbox bank; and how o prepare a comprehensive bid.
Loss offset	1976	City of Columbus v Newkirk Court of Appeals, Franklin Co.	Defendant may not offset any losses which were incurred as the result of various speculative ventures outside the taxing jurisdiction against wages and salaries paid to defendant as the result of his employment as a physician within the Columbus taxing jurisdiction.

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Lottery	1995	Article	Article in Dispatch about Fisher v. Neusser- Columbus may look at taxing lottery winnings. Bob Curtin quotes, "Lottery winnings are not taxable until such time as they pass legislation making them taxable".
Lottery	1993	Fisher v Neusser Common Pleas, Summit Co	Lottery tickets and the income from them meet the definitional classifications of intangible income and so therefore the City of Akron and its Tax Commissioner are enjoined from the collection of any tax upon either the full proceeds or any partial payments from the State of Ohio.
Lottery	1996	Fisher v Neusser Ohio Supreme Court 99 Ohio St. 3d	Reversed the previous decision. Could not find R.C. 718.01(A) (4)'s definition of intangible income to include games or schemes of chance. Accordingly, holds that lottery winnings are not "intangible income", and therefore, municipal corporations are not precluded from levying an income tax.
Mailed returns	1978	Columbus v Prentice Municipal Court, Franklin Co	Since the defendant has proved that she mailed her tax return, is proof by the City that this tax from was not received, sufficient evidence to result in a conviction of defendant upon the charge?
Military pay		Opinion no. 79-020	Ohio National Guard Technicians are not exempt from municipal income taxation under R.C. 718.01 unless they are on active duty, as defined in 10 U.S.C, etc or are performing under the special circumstances outlined in 37U.S.C. etc.
Military pay	1961	The City of Springfield v. Saunders and Turnball Common Pleas, Clark Co.	Where a person is employed by the Armed Forces under terms which permit him to terminate such employment at his pleasure and for which employment he receives an hourly wage, his status is "civilian" in nature and the compensation derived there from is not "military pay".
Military pay	1961	Section 718.01 R.C.	Member of National Guard who is also member of Army or Air National Guard of the U.S. is a member of the armed forces of the U.S. within the purview of Section 718.01 R.C., and his military pay in such capacity is not subject to municipal income tax whether earned in part-time or in full-time work.
Military pay	1978	City of Bellefontaine v Paul Krouse No. 78 CRB 19	Pay received for service as an administrative supply technician in the Ohio National Guard is exempted from the municipal income tax.
Military pay	1971	Letter	Opinion that The City of Dayton cannot impose an income tax upon a serviceman who is living in The City of Dayton who is actually domiciled in another state and whom is protected under the above section of the Soldiers and Sailors Civil Relief Act.
Minister/Clergy	1987	Cosby v Commissioner of IRS; U.S. tax court no. 14567-85s	Issue of whether petitioners may deduct certain expenses on Schedule C or Schedule A, as claimed by respondent
Minister/Clergy	2002	"Taxing Clergy Housing Allowance"- Ohio Municipal Income Tax Seminar	How to calculate taxes when a clergy housing allowance is involved. Example returns.
Municipal Corporations	1984	Shapely, Inc. v City of Norwood Earnings Tax Bd. of Appeals 20 Ohio App. 3d 164	The doctrine of equitable estoppel applies to municipal corporations.

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Municipal Corporations	1998	Cincinnati Bell Co. v Cincinnati Ohio St. 3d	Tax enacted by a municipality pursuant to its taxing power is valid in the absence of an express statutory prohibition of the exercise of such power by the General Assembly.
Municipal Corporations		Strongsville v Brookfield Homes, Inc. 14 Ohio App. 3d 194. Ct. of Appeals, Cuyahoga Co.	Judgment reversed- Appellee has not chosen to enact such specifying legislation and cannot expand its ordinance by judicial action.
Municipal Records	1998	Ohio Municipal Records Manual- Ohio Historical Society	Records retention guidelines; municipal tax and sinking funds.
Municipal Tax Overview		Overview Packet	TaxBase, Rate, Major Exemptions, Revenue, Desposition of Revenue, Sections of Ohio revised code, Responsibility for Administration, Remitter of Tax, Payment dates, Special provisions/ credits, History of Major Changes, Comparison with other states.
Multistate tax commission	1993	Resolution	Resolution regarding Adoption of Statement of Information Concerning Practices of Multistate Tax Commission and Signatory States under Public Law 86-272.
Municipal tax survey	1990		A survey of the Ohio Municipal Income Tax
Net Profits	2004	Hartzell Propeller Inc v Piqua	Holds that all the profits of a business conducted within and outside the municipality are taxable. Argued over "place of delivery" requirement of the Piqua ordinance. Judge notes that the General Assembly should change the "place of delivery" test to the "purchaser's place of business" test.
New Plan Realty Trust	1999	City of Columbus Division of Income Tax v New Albany Realty Trust Franklin Co Municipal Court	Motion for summary judgment and 1996 income tax return. One issue was the deduction for dividends paid by a REIT to its shareholders.
Non- Compete	1993		Letter that says " I see nothing in the code that shows an intent by the City to tax non-compete pay".
Non- Compete	1993	City of Cincinnati v. Thomas J. Kluener Ct of Common Pleas, Hamilton County, OH	Pay received in exchange for a non-compete agreement is NOT taxable because the pay is for work NOT performed.
Non- Qual. Pension	1992	City of Toledo, Division of Taxation	The Board finds that the payment qualifies as a "pension" payment under the existing Toledo rules and regulations and therefore, is exempt from municipal income tax.
Ohio State University	1961	McConnell v Columbus Ct of Appeals Franklin Co. no. 36698	The application of the Columbus income tax to tax compensation paid by O.S.U. for services performed by the university, which is an instrumentality of the state, does not represent a legally recognizable interface with the activities of that university or of the state so as to constitute a tax upon either.
Ohio Tax Structure	1994	Packet	Taxation and Economic Development in Ohio: A Blueprint for the Future. Final Report of the Commission to Study the Ohio Economy and Tax Structure.
OML-IPA		Packet	OML-IPA training seminar for municipal income tax administrators and agenda for OML Income Tax Committee.
OML		Packet	Implementation of Ohio's New Privacy Act..

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OML	1983	General Info	The filing requirements with respect to Form 1099-G and some preliminary research with respect to the question regarding whether or not a city may or may not require individuals to submit copies of their form 1040's with their municipal income tax returns.
Operating a Small Tax Office		Presentation Manual- Eileen Pope, Tax Commissioner City Of Madeira; Kathryn Brokaw, Finance Director Village of Greenhills	1.) Ohio Law Governing Municipal Income Tax, 2.) Important Court Cases, 3.) Helpful Contacts, 4.) Suggested yearly calendar for small tax office, 5.) Records Retention
O.R.C. 718	1985		Municipal Income Taxes.
O.R.C. 718	2000	packet	A bill to amend sections of Ohio Revised Code.
O.R.C. 149.011			Public Records.
O.R.C. 9.42			Adopted procedures to provide for deduction of municipal income taxes from the wages or salaries of employees of the state or its instrumentalities.
Partnerships Intangible Income	1991	City of Columbus, Division of Inc Tax v E. Thomas Boles Municipal Court, Franklin Co	The Court finds the defendant's investment does not constitute an "activity" conducted in the City by a non-resident.
Partnerships Intangible Income	1992	City of Columbus, Division of Inc Tax v E. Thomas Boles no. 91ap-907 Ohio App 10th district app	Previous ruling reversed.
Pension Plans	1978	Lebanon v. Moran no. 194	Property i.e. net profits, which is the subject of taxation is a reasonable classification and does not entail classification of taxpayers. So here, the profits of the business, be it corporate or sole proprietorship, are the subject of the tax.
Performance of duties	1965	State, ex rel. Miller v Price et.al 3 Ohio St. 2d 177	Realtor alleges that he resides outside Columbus but, by reason of his employment in Columbus, he is amenable to and pays the Columbus city income tax: that he made a written demand upon the city attorney of Columbus.
PERS and STRS	1983		Opinions and Facts.
Post Judgment Administration Fees	2006	City of Newark Ordinance 06-42	1.) Authorizes City of Newark to appoint a third-party agent 2.) Authorizes City of Newark to collect administrative cost associated with the delinquent tax collection.
Power to levy and collect tax at source	1950	Angell v City of Toledo 153 O.S.. Court of Appeals, Lucas Co	Ohio municipalities have the power to levy and collect income taxes in the absence of the pre-emption by the General Assembly.
Pre-emption	1974	Biechele et. Al v City of Sandusky 46 Ohio app. 2d 4 Court of Appeals, Erie Co.	In a city income tax ordinance, a provision exempting items of income 'already taxed' by the state excludes only income taxed by the state on the date the ordinance is enacted.

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Public Records	1992	State, ex rel. Margolius v. Cleveland 62 Ohio sty. 3d Supreme Court of Ohio	A governmental agency must allow the copying of the portions of computer tapes to which the public is entitled pursuant to R.C. 149.43, if the person requesting the information has presented a legitimate reason why a paper copy would be insufficient.
Public Records	1992	op no 92-005	A copy of federal income tax form W-2, prepared and maintained by a township as an employer, is subject to inspection as a public record
Public Records	2004	Newsletter	Public Records have certain characteristics that must be followed. 1. They should be available for inspection during business hours. 2. Requests do not need to be in writing. 3. Requesters can be anonymous. 4. Records should be kept in an organized fashion for prompt response time. 5. Charge for coping records is the actual cost of coping. 6. Destruction of records should follow set a schedule. Despite these characteristics, the public is entitled for balance between these characteristics and their privacy rights.
Public Utilities	1965	The East Ohio Gas Co v City of Akron 2 Ohio app. 2d 267 court of appeals, summit co	Reversed the decision of city board of review that net income within the city was taxable under city income tax ordinance.
Public Utilities	1996	Cincinnati Bell Telephone Co (CBT) V Appellees Court of Appeals 1st App Dist Hamilton Co	Holds that the municipal income taxes imposed on CBT's gross receipts from interstate commerce are preempted by the legislature's enactment of the public utility excise tax.
Public Utilities	2000	article	<i>Bill would help utilities pay taxes.</i> The Ohio House approved a bill that would allow electric utilities to pay of their municipal taxes to the state, which in turn would distribute the money to cities, villages and school districts. At the time the article was written, the bill was still awaiting senate approval.
Public Utilities	2000	Packet	Ohio Tax Conference. Subject: Utility Deregulation- Specific Tax Law Changes
Qualified retirement plan for self- employed			Board of Review went beyond its authority and ignored the plain provisions of the ordinance and the rules and regulations by holding that the contributions to a qualified retirement plan by a self- employed individual should be incorporated into the definition or description of necessary and ordinary business expenses deducted under the ordinance and regulation.
Real Estate			Social Security Account numbers.
Recovering illegal taxes			Enjoining and Recovering illegal taxes and assessments.
Referendum	1970		Holds that a provision of a charter of a municipal corporation that ordinances providing "for raising revenue... shall not be subject to referendum" is constitutional as applied to an ordinance levying a municipal income tax, and where such a charter provision exists, there is no duty on the part of municipal officers to certify such income tax ordinance to a board of elections for referendum vote.

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Refunds		Cincinnati Imaging Venture v City of Cincinnati and G.A. Papania C-950946 Court of Appeals 1st App dist. Hamilton Co	Among other things affirmed "Whenever a taxpayer's return indicates that a refund is due and a refund is not issued within 90 days after the tax commissioner has received proper verification and substantiation as to the validity of the refund claim interest shall be paid at the rate prescribed.
Rental income/property	1995	Trust of Underwood v. City of Wooster Ohio App 3d. 9th dist. Wayne Co. no. 95CA0005	The Court of Appeals held that, in determining whether trust's income was from business activity, court of common please improperly considered definitions of business activity outside city ordinance.
Rental income/property	1959	Benua v City of Columbus 170 Ohio St., 64. Supreme Court of Ohio no. 35699	Municipal income tax on rental property is not a property tax and therefore is not preempted by the State property tax.
Resident tax	1951	The State, ex rel. Bramlette v Yordy 24 Ohio St. 2d 147 Ohio App 2nd district	Since defendant lived within the corporate boundaries of the city, he was a resident thereof and was subject to the tax, although he lived in a public housing project owned by the U.S. and operated as a Federal Housing Area.
Retirement income	1977	City of Springfield v Kennedy Court of Appeals, Clark Co	Letter in response to question of whether an employee contributions to pensions, individual retirements, tax shelter annuities, deferred compensation plans, Keogh plans, and plans similar in nature are subject to city income tax.
Retirement income		Memo	Taxation of Contributions to Retirement Plans.
Rules & Regulations	1985		Recommendation for changes to the Income Tax Rules and Regulations
S corp	1992	Memos	Only cover page on our record. Also a draft brief regarding S corporation losses under the St .Mary's Municipal Income Tax Ordinance.
S corp	1993	Kemp v. Raudabaugh no. 92-131 Supreme Court of Ohio	Held that denial of injunction did not authorize city to tax intangible income, and court had discretion to deny request for class certification.
S corp	1991	Misrach v City of Montgomery et al. 628 N.E. 2d 126 Court of Appeals, Hamilton Co	The Court erred in holding that federal law preempts Ohio Municipal Corporations from imposing an income tax on subchapter s corps at the corporate level. S-corp dividends may be exempt on a case by case basis.
Sales Factor	1998	L.J. Minor Corp v Breitenbach	If taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made, then status is determined by the place from which the goods are shipped, rather than the manufactured, if those locations are not one and the same.
Sample letters			
School District Income Tax Records and Returns	2003	Bill Analysis H.B. 319	Rules and regulations for Tax Commissioners and Tax Administrators regarding Ohio Public Schools

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Severance Pay	2003	Czubajv v City of Tallmadge, Ohio Income Tax Board of Review, Court of Appeals, Ninth Judicial district	Severance payment is not "earned income" within the sphere of compensation as defined by the Tallmadge Ordinances. It was concluded that Dr. Czbaj's severance payment cannot be regarded as "taxable income" pursuant to Tallmade Ordinance.
Severance Pay	1991	Campbell v Plusquellic Court of Appeals of Ohio, Ninth Appellate District, No. 14936	Holds that termination pay consisting of two pay for every year of credited service is taxable in the City of Akron Due to the definition of "earned".
Severance Pay	1998	memo	Applicability of Dublin City income tax to enhanced severance package offered by Frigidaire. It is their opinion that the severance package being offered by Frigidaire constitutes "other compensation paid by an employer and is therefore taxable income.
Social Security Act	1974	Kemp v. Raudabaugh no. 2-91-5 and 2-91-6 Court of Appeals Third Appellate District Auglaize County	Requires that except as otherwise specified under regulations, an individual shall use his social security number as his identifying number for tax purposes.
Small claims	1992		Increase Amount to \$2000.
Statue Of Limitation	2004	A. Patrick Tonti & Mary Kirwin Tonti, Appellants v. City of Upper Arlington, 2004-01 Board of Tax Appeals City of Upper Arlington	There is a three year time period in which refunds must be claimed pursuant to O.R.C. Sect. 718.2
Stock Options	1994	Hartman v Cleveland Heights Court of Appeals Cuyahoga Co no. 66074	Hartman's exercise of a stock option given by his employer is subject to municipal taxation.
Stock Options	1997	Dolohanty, et al. v City of Mayfield Heights, et al. Court of Appeals, Cuyahoga Co.	Restricted Stock Options are taxable.
Stock Options	1995	City of Cleveland v Griswold Institute Ohio App 8th district Cuyahoga co.	There is nothing in Ohio Law that precludes municipalities in Ohio from taxing individuals on the value of their stock options at the time they exercise their options.
Stock Options	1995	Rice and Rice v City of Montgomery no. c-940017 Ohio App. 1st appellate district Hamilton Co	Income gained from an employee's exercise of stock options constitutes earned compensation which may be taxed by a municipality.
Stock Options	2001	ABA Journal	The gain from the sale of stock was intangible income.
Stock Options	1994	Hickey v City of Toledo L-01-1009 Court of Appeals Lucas Co	Plaintiff's exercise of a stock option is subject to municipal taxation.
Stock Options		Judiciary decisions	City of Cincinnati Income Tax Bureau, Significance of Stock Options as a form of Employee Compensation.
TA procedures	1998		The ABC'S of LLC's.

STATUTORY and CASE LAW

Tax-ability of lottery winnings	1996	Fisher v. Neusser (1996) Ohio St. 3d-Ohio State Supreme Court	Establishes that lottery winnings are not intangible income and are therefore taxable to Ohio municipalities.
Taxation	1984	Manual	Municipal Taxation of Financial Institutions
Taxation		General Info	Generally non-taxable and taxable income.
Taxation	1997	Packet	Ohio Conference of Community Development Cleveland Annual meeting- Tax increment Financing-what is it?
Taxation	1999	Article	<i>Revolt brews in Ohio over city's unvoted income taxes</i> . Editorial in support of taxation only to the city one lives in.
Taxation	1996	Memo	Sub H.B. no 555 amends Section 718.01 to prohibit municipal corporations from subjecting income taxation compensation paid to persons serving as precinct election officials, or compensation paid to transit system employees solely on the basis of operating transit vehicles in the municipality on an irregular basis.
Taxation of Family Religious Orders			Basic principals etc.
Tax committee	1984		Report to the council of delegates meeting November 1984.
Tax credit jobs	1992		Sub S.B. 363
Tax enforcement		Packet	1990 Municipal Income Tax Seminar. Enforcement of the Tax Ordinance: Criminal Actions.
Tax history			Monogram on tax collection and "Municipal Income Taxes: Past and Present"
Taxing Of Tangible	2004	Hartzell Propeller Inc v Piqua, Ohio Court of Appeals for Miami County, Ohio	Supports income can be taxed from tangible property delivered to a location outside taxing municipality if business is not regularly engaged in sales and promotion in that area. "Regularly" not defined by court and it supported municipalities definition and upheld the trial court's decision that the income was taxable.
Taxing period	1955	Clark v City of Cincinnati 163 O.S. No. 34230 Court of Appeals, Hamilton Co.	An income tax ordinance adopted by a municipality and effective over seven months of a particular year is not in violation of constitutional provisions or otherwise unlawful.
Tax Reform	1998	Packet of motions	Cincinnati Tax Reform Act of 1998- 17 motions submitted designed to offset specific reform in the Cincinnati municipal code as it relates to the city's earnings tax and enforcement proceedings.
Tax Reform	1998	Article	<i>Municipal Tax Reform on the Horizon</i> . This article gives a short history of municipal tax legislation in Ohio and the original draft of HB 803.
Telephone Co.	1996		Special provision for small telephone companies- all property accessed at 25%.
Termination pmt. Railroad employees	1986		Held that former railroad employee's early retirement incentive lump-sum termination payments would not be treated as income, and thus not be taxable.
Toledo tax	1946	Sutherland et al. v US. 664 f. supp. 207 US District Court W.D Pennsylvania	Toledo's municipal income tax.
Uniform commercial code	1989	Article	Uniform Commercial Code, supercedes the common-law doctrine of accord and satisfaction in the "full payment" or "conditional check" situation.
Unions		Article	Union's settlement payment for failing to represent worker held excludable.

STATUTORY and CASE LAW

Use of Tax Funds	1996	Ronald Kidwell; Julie Johnson; and Charles Arnett v. City of Union and John Applegate	A municipality may use public funds to support their position on a particular issue presented to voters as long as the municipality's tactic do not fall into any one of the three categories of actions determined to be infringement of free speech. Those categories are laid out in NAACP v. Hunt, 891 F. 2nd 1555 (11th Cir. 1990).
W-2's		Packet	Box 13 &14's codes.
Weltman, Weinberg & Reis Co. L.P.A.	2006	Packet Presentation	Presentation overview on Criminal Remedies, Statue of Limitations, Civil Remedies, Pre-Lawsuit Considerations, Collecting Judgement and Debtor Examinations.
W/h fail to pay	1985	AFC Interiors v DiCello 46 Ohio St. 3d 1. Supreme Court of Ohio	Challenges on constitutional and other grounds their conviction for failure to file withholding reports and/or pay City of Cleveland withholding taxes, penalties and interest and the sentencing of Mrs. Dennerll.
W/h fail to pay		City of Cleveland v Griswold Institute Ohio App 8th district Cuyahoga Co.	The mandatory withholding provision contained in the Akron ordinance is similar in meaning and content to the provision found to be valid by the Supreme Court in Angell v. Toledo.
W/h fail to pay	1992	Bodle v Stafford no 408102 Municipal Court of Akron	Defendant was liable for the penalty and interest imposed as a result of the failure of the company to pay the taxes withheld from its employees under Columbus City Code.
W/h non- resident by resident employee	1965	City of Columbus Division of Income Tax v. Schneider Court of Appeals, 10th appellate district no. 92 AP- 1004	A municipality may tax the wages realized within that municipality by a nonresident and may tax the wages of a resident realized from a source outside the city.
W/h non- resident by resident employee	1992	Thompson v City of Cincinnati 2 Ohio St. 2d 292 Court of Appeals, Hamilton Co	Held that city lacked police power to compel employer to withhold city income tax from paychecks of city residents who worked for an employer outside territory of city. Upheld in court of appeals.
W/h by schools	1973	Springfield v All American Food Specialists, Inc. 91 cvf 2466 Municipal Court, Clark co on Appeal:85 Ohio App. 3d 464 Court of Appeals, Clark Co	Holds that O.R.C. 9.42 is a mandate upon school districts and school boards not located within a taxing district to withhold municipal income taxes for its employees who reside within a municipality upon which a tax based on income has been levied.
W/h by schools		State ex rel Urban v Cain no 552 Court of Appeals, Geauga Co Eleventh District	
Whitehall Ordinance		General Info	
Zanesville		Article	New Lexington is offering an abatement of Corporate Taxes.