

Income/Franchise:

Ohio Appellate Court Affirms Dismissal of Local Tax Suit Involving Pandemic-Based Telecommuting

Case No. 21AP-193, Ohio Ct. App., Tenth Dist. (11/30/21). The Tenth District Ohio Court of Appeals (Court) affirmed a county court judge's ruling from earlier this year [see Case No. 20CV004301 (Civil Division), Court of Common Pleas, Franklin County, Ohio (4/27/21) and *State Tax Matters*, Issue 2021-18, for more details on this earlier ruling], which dismissed a lawsuit challenging the validity of Ohio legislation enacted in 2020 [see H.B. 197 (2020) for details on this new law] that generally treats employees who report to a temporary worksite (including those working from home) during the COVID-19 pandemic emergency period as working at their principal place of work for Ohio municipal income tax withholding purposes. In doing so, the Court agreed that the Ohio General Assembly possesses the authority to enact such legislation. The underlying suit challenged the Ohio General Assembly's authority to legislatively limit, coordinate and regulate municipal taxing authorities in their respective treatment of employees working remotely under COVID-19 pandemic-related exigent circumstances. Please contact us with any questions.

URL: <https://www.supremecourt.ohio.gov/rod/docs/pdf/10/2021/2021-Ohio-4196.pdf>

URL: <https://www.gongwer-oh.com/public/134/BuckeyeDismissal.pdf>

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210507_12.html

URL: <https://www.legislature.ohio.gov/legislation/legislation-documents?id=GA133-HB-197>

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