

Income/Franchise:

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

Case No. L-22-1009, Ohio Ct. App., Sixth Dist. (12/29/22). The Ohio Court of Appeals, Sixth Appellate District (Court) affirmed a Lucas County Court of Common Pleas ruling, which had 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. 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.

URL: <https://www.supremecourt.ohio.gov/rod/docs/pdf/6/2022/2022-Ohio-4766.pdf>

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

Note that other Ohio Court of Appeals decisions similarly have dismissed comparable challenges brought forth by other Ohio localities; and the Ohio Supreme Court has agreed to review one of these pandemic-based telecommuting cases [see *Case No. 2022-316*, Ohio (review granted 6/7/22) for more details on this pending litigation]. Please contact us with any questions.

URL: <https://www.supremecourt.ohio.gov/Clerk/ecms/#/caseinfo/2022/0316>

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