



## Ohio Revised Code

### Section 322.05 No preemption of county power to tax.

Effective: September 29, 1999

Legislation: Senate Bill 41 - 123rd General Assembly

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The levy of any excise, income, property, real property, or manufactured home transfer tax or fee by the state or by any political subdivision of the state shall not be construed as preempting the power of a county to levy a real property or manufactured home transfer tax pursuant to sections 322.01 to 322.07 of the Revised Code.

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