



Ohio Revised Code

Section 5747.04 Attributing tax receipts to county.

Effective: October 17, 2019

Legislation: House Bill 166 - 133rd General Assembly

All reports, returns, and payments required of a taxpayer or employer by this chapter, except payments by electronic funds transfer as required under section 5747.072 of the Revised Code, shall be filed with the tax commissioner.

Upon receipt by the commissioner of any payments under this chapter arising from a tax imposed under section 5747.02 of the Revised Code, the commissioner shall estimate and annually reconcile and determine for any amount paid by or on behalf of any taxpayer and for any amount shown due or owed to any taxpayer, the county to which such amount is attributable. The county of attribution is the county in which the taxpayer was a resident for one more than half of the number of days of the payroll period during which any income subject to taxation under this chapter was earned or, in the case of a nonresident taxpayer, the nonresident taxpayer's principal county of employment. If there is no payroll period to which such income can be attributed, the county of attribution is the county in which the taxpayer resided at the time the taxpayer received such income.

The commissioner shall adopt such rules, including a requirement that each taxpayer indicate the taxpayer's school district of residence on the taxpayer's tax return, as are reasonably necessary to insure the efficient administration of this section and the distribution required by division (A) of section 5747.03 of the Revised Code.
