



## Ohio Revised Code

### Section 5748.10 School district income tax after consolidation.

Effective: September 29, 2017

Legislation: House Bill 49 - 132nd General Assembly

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(A) As used in this section:

(1) "School district consolidation" means a consolidation of some or all of the territories of two or more school districts by transfer, merger, joinder, or creation pursuant to any of such procedures under Chapter 3311. of the Revised Code.

(2) "Surviving school district" means a school district into which territory of another school district will be consolidated pursuant to a school district consolidation.

(3) "Identification number" means the number designated by the tax commissioner for the purpose of enabling a taxpayer to identify the taxpayer's school district of residence pursuant to rules adopted by the commissioner in accordance with section 5747.04 of the Revised Code.

(B) On or before ninety days before the effective date of a school district consolidation, the board of education of a surviving school district that levies a school district income tax pursuant to a resolution that will be in effect on and after that effective date shall notify the tax commissioner in writing of all of the following:

(1) The name and identification number of each of the school districts involved in the consolidation, designating which is the surviving school district;

(2) The effective date of the consolidation;

(3) The rate of school district income tax levied by the surviving school district and, if applicable, any of the other school districts, pursuant to a resolution levying such a tax that will be in effect on and after the effective date of the consolidation.

(C) School district income tax shall be levied on the school district income of residents of a school



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DOCUMENT #236717

district resulting from a school district consolidation pursuant to a resolution, if any, levying such a tax on such income of the surviving school district's residents adopted by the board of education of that district and in effect on and after that effective date. Nothing in this division prohibits the board of education of a school district from amending or adopting a resolution to levy a school district income tax in accordance with this chapter after a school district consolidation.