



Ohio Revised Code

Section 718.39 Municipal corporations with larger population; correspondence from tax administrator.

Effective: December 22, 2021

Legislation: Senate Bill 217

If the municipal corporation imposing a tax in accordance with this chapter has a population greater than thirty thousand according to the most recent decennial census or if the tax administrator charged with the administration of the tax is described in either division (U)(1)(b) or (c) of section 718.01 of the Revised Code, all of the tax administrator's written correspondence to a taxpayer or other person shall include the name and contact information of an individual designated to receive inquiries regarding the correspondence. The individual may be the tax administrator or an employee of the tax administrator.
