



Ohio Revised Code

Section 1731.07 Premiums exempt from taxation.

Effective: June 30, 1997

Legislation: House Bill 215 - 122nd General Assembly

The premiums or other charges received by an insurer from or on behalf of an enrolled small employer and eligible employees or retirees under a health benefit plan provided by the insurer under a qualified alliance program shall not be considered "premiums received" or "premium rate payments received" for purposes of division (A) of section 5725.18 and division (A) of section 5729.03 of the Revised Code, and are exempt from any other tax or excise in this state.
