



Ohio Revised Code

Section 3796.31 Prohibition on local taxes, fees.

Effective: March 20, 2026

Legislation: Senate Bill 56

Except as otherwise authorized in the Revised Code, no political subdivision shall do either of the following:

- (A) Levy any tax or fee on license holders that is based on the license holder's businesses' gross receipts or that is the same as or similar to any tax or fee imposed by the state;
- (B) Levy any tax, fee, or charge on license holders or license holders' property that is not generally charged on other businesses.
