Ohio Revised Code
Section 4141.431 Domestic service in private home.
Effective: July 1, 2000
Legislation: House Bill 471 - 123rd General Assembly

(A) Notwithstanding section 4141.20 of the Revised Code, the director of job and family services shall attempt to enter into an agreement under section 3510(F) of the "Internal Revenue Code of 1986" with the secretary of the treasury to collect, as the agent of this state, the taxes imposed by this chapter on remuneration paid for domestic service in a private home of the employer.

(B) Upon the director entering into an agreement under division (A) of this section, returns with respect to taxes imposed by this chapter on remuneration paid for domestic service in a private home of the employer shall be made on a calendar-year basis.