



Ohio Revised Code

Section 5502.49 Exemption from corporate franchise tax.

Effective: October 29, 1995

Legislation: Senate Bill 162 - 121st General Assembly

No civil defense structure or equipment for which a civil defense certificate has been issued shall be considered as an asset of any corporation in determining the value of its issued and outstanding shares or the value of the property owned and used by it in this state for the purpose of the franchise tax.
