



## Ohio Revised Code

### Section 5733.066 Surcharge added to rates to fund recycling and litter prevention.

Effective: July 1, 2005

Legislation: House Bill 66 - 126th General Assembly

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There shall be added to the rates contained in section 5733.06 of the Revised Code the following:

(A) To the rate in division (A) of that section upon that portion of the value of the taxpayer's issued and outstanding shares of stock as determined under division (B) of section 5733.05 of the Revised Code that is subject to such rate, an additional eleven-hundredths per cent upon that value to provide funding for recycling and litter prevention;

(B) To the rate in division (B) of that section upon that portion of the value so determined that is subject to that rate, an additional twenty-two-hundredths per cent upon that value to provide funding for recycling and litter prevention;

(C) To the rate in division (C) of that section times that portion of the value of the taxpayer's issued and outstanding shares of stock as determined under division (C) of section 5733.05 of the Revised Code, an additional fourteen one-hundredths mills times that value to provide funding for recycling and litter prevention.

The additional tax charged any taxpayer or group of combined taxpayers pursuant to this section for any tax year shall not exceed five thousand dollars.

This section does not apply to any family farm corporation as defined in section 4123.01 of the Revised Code.

The tax levied on corporations under this section does not prohibit or otherwise limit the authority of municipal corporations to impose an income tax on the income of such corporations.

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