



## Ohio Revised Code

### Section 5747.021 School district income tax.

Effective: [September 30, 2025](#)

Legislation: [House Bill 96](#)

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In addition to the tax levied under section 5747.02 of the Revised Code, the tax commissioner shall charge the tax imposed on the school district income of an individual by a school district under Chapter 5748. of the Revised Code by multiplying the rate certified to be charged under such chapter by the taxpayer's school district income with respect to that district.

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