



Ohio Revised Code

Section 5748.081 Procedure for levying replacement tax under RC 5748.08.

Effective: September 30, 2025

Legislation: House Bill 96

A board of education of a school district that, under divisions (A)(1), (D)(1), and (E) of section 5748.08 or under section 5748.09 of the Revised Code, levies a tax on the school district income of individuals as defined in divisions (G) and (E)(1) of section 5748.01 of the Revised Code may replace that tax with a tax on school district income as defined in divisions (G) and (E)(2) of section 5748.01 of the Revised Code by following the procedure outlined in, and subject to the conditions specified in, section 5748.021 of the Revised Code, as if the existing tax levied under section 5748.08 or 5748.09 were levied under section 5748.02 of the Revised Code. The tax commissioner and the board of elections shall perform duties in response to the actions of the board of education under this section as directed in section 5748.021 of the Revised Code.
