Ohio Revised Code  
Section 718.30 Adoption of rules.  
Effective: March 23, 2015  
Legislation: House Bill 5 - 130th General Assembly  

Nothing in this chapter prohibits the legislative authority of a municipal corporation, or a tax administrator pursuant to authority granted to the administrator by resolution or ordinance, to adopt rules to administer an income tax imposed by the municipal corporation in accordance with this chapter. Such rules shall not conflict with or be inconsistent with any provision of this chapter. All rules adopted under this section shall be published and posted on the internet as described in section 718.07 of the Revised Code.