

OHIO SUPREME COURT AGREES TO HEAR CONSTITUTIONALITY OF MUNICIPAL NET PROFIT TAX CENTRALIZED COLLECTION

AUGUST 16, 2019



ADAM L. GARN, JD, CPA, MT
ASSOCIATE

On August 6, 2019, the Supreme Court of Ohio agreed to hear two related cases regarding the constitutionality of Ohio's Municipal Net Profit Tax Centralized Collection system. Specifically, the Supreme Court agreed to hear the cases to determine if the state-administered centralized collection system for municipal net profit taxes violates the Home Rule Amendment of the Ohio Constitution.

The trial court and court of appeals both rendered decisions in favor of the state administered centralized collection system where taxpayers may elect to have the Ohio Tax Commissioner be the tax administrator for municipal net profit tax purposes. If the Supreme Court determines that the centralized collection system violates the Ohio Constitution, over 3,500 businesses who have already registered to have the Tax Commissioner be its sole Tax Administrator for municipal net profit tax purposes could see the benefits of having a sole tax administrator vanish overnight.

Oral arguments will likely be scheduled in the next few months.

If you have any questions regarding municipal taxes or the net profit tax centralized collection system, please contact [Adam Garn](#), [Steve Hall](#), [Tom Zaino](#), or [any ZHF professional](#).

ZAINO HALL & FARRIN LLC

ATTORNEYS AT LAW

WWW.ZHFTAXLAW.COM

614-326-1120

855-770-1120 (toll-free)

RON AMSTUTZ

(non-attorney professional)
614-782-1545 (Direct)
330-347-3533 (Mobile)
ronamstutz@zhfconsulting.com

STEVE C. AUSTRIA

(non-attorney professional)
614-349-4820 (Direct)
937-609-8355 (Mobile)
steveaustria@zhfconsulting.com

RICHARD S. BITONTE

(non-attorney professional)
614-782-1555
rbitonte@zhfconsulting.com

DAN DODD

614-782-1554 (Direct)
740-973-5930 (Mobile)
dandodd@zhfconsulting.com

RICHARD C. FARRIN

614-349-4811 (Direct)
614-634-3130 (Mobile)
rfarrin@zhftaxlaw.com

ADAM L. GARN

614-349-4814 (Direct)
agarn@zhftaxlaw.com

STEPHEN K. HALL

614-349-4812 (Direct)
614-284-1253 (Mobile)
shall@zhftaxlaw.com

PHILLIP L. LAWLESS

(non-attorney professional)
614-349-4821 (Direct)
614-565-6098 (Mobile)
plawless@zhftaxlaw.com

DEBORA D. MCGRAW

614-349-4813 (Direct)
614-595-5560 (Mobile)
dmcgraw@zhftaxlaw.com

BRAD W. TOMLINSON

(non-attorney professional)
614-349-4818 (Direct)
btomlinson@zhftaxlaw.com

JOHN R. TRIPPIER

(non-attorney professional)
614-349-4815 (Direct)
614-203-4173 (Mobile)
jtrippier@zhftaxlaw.com

JENNIFER R. TURNER

(non-attorney professional)
614-782-1642 (Direct)
502-594-9297 (Mobile)
jturner@zhftaxlaw.com

JASON W. WALKER

(non-attorney professional)
614-349-4817 (Direct)
916-533-1626 (Mobile)
jwalker@zhftaxlaw.com

THOMAS M. ZAINO

614-349-4810 (Direct)
614-598-1596 (Mobile)
tzaino@zhftaxlaw.com