Am. Sub. H.B. 166
As Passed by the Senate
TAXCD23

______________________________ moved to amend as follows:

1. In line 17 of the title, delete "718.81,"; delete "718.84,"; delete "718.93,"
2. In line 151 of the title, delete "718.841,"
3. In line 234, delete "718.81,"; delete "718.84,"; delete "718.93,"
4. In line 332, delete "718.841,"
5. In line 13503, reinsert "first"; delete "fifteenth"; reinsert "third"; delete "fourth"
6. In line 13504, reinsert "notifying"; delete "providing to"
7. In line 13505, reinsert "and each"; delete "a list of all"; reinsert "corporation"
8. In line 13506, delete "corporations"
9. In line 13509, delete "Within five business days after a taxpayer makes its"
10. Delete lines 13510 through 13513
11. In line 13514, delete "(3)"
12. In line 13530, reinsert "on a form prescribed by"; delete "in writing, to"
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In line 13531, reinsert "first"; delete "fifteenth"
In line 13532, reinsert "third"; delete "fourth"
In line 13533, delete "Within five business days of receiving a notice of"
Delete lines 13534 through 13541
In line 13542, delete "(d)"
Delete lines 13546 through 13552
In line 13564, reinsert ", within ninety days of receiving"
In line 13565, delete "that receives"; reinsert "taxpayer's"; reinsert "of election"
In line 13566, delete "(2)"; reinsert the first comma
In line 13567, delete "and within the time"
In line 13568, delete "prescribed by division (C)(3) of this section"
In line 13569, delete "and any member of an affiliated"
Delete line 13570
In line 13571, delete "return, when applicable"
In line 13586, delete "A municipal corporation shall submit the information"
Delete lines 13587 through 13595
In line 13596, delete "(4)"
In line 13597, reinsert "divisions"; delete "division"; reinsert "and"; delete the first underlined comma; delete ", or (3)"
In line 13598, reinsert "shall"; delete "may"

In line 13606, reinsert "and"; delete the first underlined comma; delete ", and (3)"

Delete lines 13630 through 13756

Delete lines 13824 through 13956

In line 13964, reinsert "If a taxpayer has multiple taxable years beginning within"

Reinsert lines 13965 through 13968

In line 13969, reinsert "(3)"

Delete lines 14149 through 14198

In line 82824, delete "718.81,”; delete "718.84,”

In line 82825, delete "718.93,”

Delete lines 97407 through 97410

Delete lines 97559 through 97570

The motion was ______ agreed to.

SYNOPSIS

State administration of municipal income taxes

R.C. 718.80, 718.81, 718.84, 718.841, 718.85, and 718.93;
Sections 757.220 and 757.321

Removes several provisions, added by the Senate, making changes to the state-administered municipal income tax. (Beginning in 2018, taxpayers could elect to file a single municipal income tax return with the Department of Taxation, rather than file separate returns with each municipal corporation in which the taxpayer does business.) The amendment
removes the provisions that would have accomplished all of the following:

-- Required the Department to develop a web portal to securely exchange information with municipal corporations.

-- Required that a taxpayer opt-in or opt-out of the state-administered tax on or before the fifteenth day of the fourth month after the beginning of a taxable year, rather than the first day of the third month of a taxable year.

-- Required the Tax Commissioner to notify municipal corporations when a taxpayer has opted-in or out of the state-administered tax, rather than the taxpayer itself notifying each municipal corporation.

-- Allowed, rather than required, the Tax Commissioner to withhold tax collections from a municipality that fails to comply with reporting requirements.

-- Modified the deadline by which a municipality must provide taxpayer information to the Department when a taxpayer opts-in to the state-administered tax.

-- Removed a requirement that, if a taxpayer has multiple taxable years beginning in one calendar year, the taxpayer must aggregate the information necessary to compute the tax for all such years onto one annual return. Under the removed provision, a taxpayer would have filed a single return for each taxable year, as with the federal, state, and locally-administered municipal income taxes.

-- Required, rather than allowed, the Tax Commissioner to conduct an audit of a taxpayer when the matter is referred by a municipality.

-- Required the Tax Commissioner to notify municipalities when conducting an examination of a taxpayer and to share any records obtained as a result of the examination.

The amendment retains a provision added by the Senate that allows a taxpayer to terminate the taxpayer's election to file municipal income taxes with the state within the first 24 months of making the election by providing a 60-day notice of termination.