

_____ moved to amend as follows:

1 In line 17 of the title, delete "718.81,"; delete
2 "718.84,"; delete "718.93,"

3 In line 151 of the title, delete "718.841,"

4 In line 234, delete "718.81,"; delete "718.84,"; delete
5 "718.93,"

6 In line 332, delete "718.841,"

7 In line 13503, reinsert "first"; delete "fifteenth";
8 reinsert "third"; delete "fourth"

9 In line 13504, reinsert "notifying"; delete "providing to"

10 In line 13505, reinsert "and each"; delete "a list of all";
11 reinsert "corporation"

12 In line 13506, delete "corporations"

13 In line 13509, delete "Within five business days after a
14 taxpayer makes its"

15 Delete lines 13510 through 13513

16 In line 13514, delete "(3)"

17 In line 13530, reinsert "on a form prescribed by"; delete
18 "in writing, to"

19 In line 13531, reinsert "first"; delete "fifteenth"

20 In line 13532, reinsert "third"; delete "fourth"

21 In line 13533, delete "Within five business days of

22 receiving a notice of"

23 Delete lines 13534 through 13541

24 In line 13542, delete "(d)"

25 Delete lines 13546 through 13552

26 In line 13564, reinsert ", within ninety days of receiving"

27 In line 13565, delete "that receives"; reinsert

28 "taxpayer's"; reinsert "of election"

29 In line 13566, delete "(2)"; reinsert the first comma

30 In line 13567, delete "and within the time"

31 In line 13568, delete "prescribed by division (C)(3) of

32 this section"

33 In line 13569, delete "and any member of an affiliated"

34 Delete line 13570

35 In line 13571, delete "return, when applicable"

36 In line 13586, delete "A municipal corporation shall submit

37 the information"

38 Delete lines 13587 through 13595

39 In line 13596, delete "(4)"

40 In line 13597, reinsert "divisions"; delete "division";

41 reinsert "and"; delete the first underlined comma; delete ", or

42 (3)"

- 43 In line 13598, reinsert "shall"; delete "may"
- 44 In line 13606, reinsert "and"; delete the first underlined
- 45 comma; delete ", and (3)"
- 46 Delete lines 13630 through 13756
- 47 Delete lines 13824 through 13956
- 48 In line 13964, reinsert "If a taxpayer has multiple taxable
- 49 years beginning within"
- 50 Reinsert lines 13965 through 13968
- 51 In line 13969, reinsert "(3)"
- 52 Delete lines 14149 through 14198
- 53 In line 82824, delete "718.81,"; delete "718.84,"
- 54 In line 82825, delete "718.93,"
- 55 Delete lines 97407 through 97410
- 56 Delete lines 97559 through 97570

- 57 The motion was _____ agreed to.

58 SYNOPSIS

59 **State administration of municipal income taxes**

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

62 Removes several provisions, added by the Senate, making
63 changes to the state-administered municipal income tax.
64 (Beginning in 2018, taxpayers could elect to file a single
65 municipal income tax return with the Department of Taxation,
66 rather than file separate returns with each municipal
67 corporation in which the taxpayer does business.) The amendment

68 removes the provisions that would have accomplished all of the
69 following:

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

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

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

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

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

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

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

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

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