

H. B. No. 105
As Introduced

_____ moved to amend as follows:

In line 151, after "notice" insert ", up to one hundred fifty
dollars" 1
2

In line 449, after "notice" insert ", up to one hundred fifty
dollars" 3
4

The motion was _____ agreed to.

SYNOPSIS 5

Municipal income tax: prohibited notice reimbursement 6

R.C. 718.05(G) (5) and 718.85 7

Limits, to \$150, the amount a municipality or the state 8
must reimburse a municipal income taxpayer for costs incurred by 9
the taxpayer to respond to a prohibited tax inquiry or notice 10
delivered following receipt of a filing extension. 11

