

H. B. No. 121
As Introduced

_____ moved to amend as follows:

- In line 264, delete "or due to tax withholding" 1
- In line 265, delete "requirements" 2

The motion was _____ agreed to.

SYNOPSIS 3

Notice of election to use apportionment method 4

R.C. 718.021 5

Removes a requirement that, when electing to use the 6
bill's alternative apportionment method, an employer must notify 7
the municipality in which a remote employee works if the 8
employer is required to withhold taxes to that municipality. The 9
employer would only be required to notify that municipality if 10
the employer otherwise files a net profit return with that 11
municipality due to the employer's business activity there. 12

