

**As Introduced**

**134th General Assembly**

**Regular Session**

**2021-2022**

**H. B. No. 264**

**Representatives Smith, M., Sobecki**

**Cosponsors: Representatives Leland, Miranda, Galonski, Sweeney, Skindell,  
Denson, Crawley, Howse, Miller, A., Lepore-Hagan, Blackshear, Sheehy,  
Weinstein, Brown**

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**A BILL**

To amend Section 29 of H.B. 197 of the 133rd 1  
General Assembly to modify the municipal income 2  
tax withholding rule for employees working at a 3  
temporary worksite. 4

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That Section 29 of H.B. 197 of the 133rd 5  
General Assembly be amended to read as follows: 6

**Sec. 29.** Notwithstanding section 718.011 of the Revised 7  
Code, and for the purposes of Chapter 718. of the Revised Code, 8  
during the period of the emergency declared by Executive Order 9  
2020-01D, issued on March 9, 2020, and ~~for until the later of~~ 10  
thirty days after the conclusion of that period or December 31, 11  
2022, any day on which an employee performs personal services at 12  
a location, including the employee's home, to which the employee 13  
is required to report for employment duties because of the 14  
declaration or, if the declaration has expired, to which the 15  
employee would have been required to report if the declaration 16  
was still in effect shall be deemed to be a day performing 17

personal services at the employee's principal place of work. 18

**Section 2.** That existing Section 29 of H.B. 197 of the 19  
133rd General Assembly is hereby repealed. 20