

Section 757.40. (A) It is the intent of the General Assembly 89225
to clarify that Section 29 of H.B. 197 of the 133rd General 89226
Assembly is intended to apply only to an employer's municipal 89227
income tax withholding responsibilities and to the apportionment 89228
or situsing of an employer's net profit, and not for purposes of 89229
determining the location at which a nonresident employee's work 89230
was completed, services were performed or rendered, or activities 89231
were conducted for purposes of determining the employee's 89232
municipal income tax liability. 89233

(B) The amendment or enactment by this act of Section 29 of 89234
H.B. 197 of the 133rd General Assembly and this section are 89235
remedial in nature and apply to any municipal income tax 89236
withholding obligation incurred, and any qualifying wages earned, 89237
between March 9, 2020, and December 31, 2021. 89238

(C) If an employer withheld and remitted municipal income tax 89239
from an employee's qualifying wages earned between March 9, 2020, 89240
and December 31, 2021, to the municipal corporation in which the 89241
employee's principal place of work is located, the employer shall 89242
not be assessed any tax, penalty, or interest by any other 89243
municipal corporation for failure to situs or apportion those 89244
wages to the other municipal corporation for municipal net profit 89245
tax purposes or for failure to withhold municipal income tax from 89246
such wages to the other municipal corporation. 89247

(D) (1) Division (C) (16) (b) of section 718.01 of the Revised 89248
Code does not apply to qualifying wages for which an employer 89249
withheld and remitted municipal income tax to the municipal 89250
corporation in which the employee's principal place of work is 89251
located in accordance with Section 29 of H.B. 197 of the 133rd 89252
General Assembly, either as enacted or as amended by this act, 89253
unless the employee obtains a refund from that municipal 89254
corporation with respect to such qualifying wages. 89255

(2) Notwithstanding division (D) (1) of this section, with 89256
regard to qualifying wages earned on and after March 9, 2020, and 89257
before December 31, 2021, and withheld to the municipal 89258
corporation in which the employee's principal place of work is 89259

located in accordance with Section 29 of H.B. 197 of the 133rd 89260
General Assembly, as amended by this act, if the employee does not 89261
obtain a refund from that municipal corporation with respect to 89262
such qualifying wages, both of the following apply for purposes of 89263
determining the amount of tax owed by the employee to the 89264
municipal corporation in which the employee resides: 89265

(a) To the extent that the tax rate levied by the employee's 89266
municipal corporation of residence is higher than the tax rate 89267
levied by the municipal corporation in which the employee's 89268
principal place of work is located, the municipal corporation of 89269
residence may treat the employee's qualifying wages as income that 89270
is not exempt income solely for the purpose of determining the 89271
amount of excess tax owed to that municipal corporation because of 89272
its higher tax rate. 89273

(b) To the extent that the employee's municipal corporation 89274
of residence, by ordinance or resolution, grants a credit of less 89275
than one hundred per cent of the taxes that a resident paid to 89276
another municipal corporation, the municipal corporation of 89277
residence may treat the employee's qualifying wages as income that 89278
is not exempt income solely for the purpose of determining the 89279
amount of tax, less credits, that is otherwise owed to that 89280
municipal corporation because the credit equals less than one 89281
hundred per cent of the taxes paid to another municipal 89282
corporation. 89283

(E) Notwithstanding section 718.19 of the Revised Code, with 89284
respect to any request for a refund of taxes withheld by an 89285
employer from qualifying wages pursuant to Section 29 of H.B. 197 89286
of the 133rd General Assembly, a tax administrator may not 89287
require, as a condition for processing the request, any statement 89288
or other documentation from the employer other than a statement 89289
verifying the number of days the employee worked at the employee's 89290
principal place of work during the taxable year and that the 89291

employer did not refund any withheld taxes to the employee. 89292

Section 803.20. The amendment by this act of sections 4303.26 89293
and 4303.271 of the Revised Code applies to transfer and renewal 89294
applications filed under those sections that are due on or after 89295
February 1, 2022. 89296

Section 803.30. If a qualifying parking garage, as defined in 89297
division (G) of section 5709.121 of the Revised Code, or 89298
qualifying real property, as defined in section 727.031 of the 89299
Revised Code, as enacted by this act, is subject to an exemption 89300
authorized under the amendment or enactment by this act of 89301
division (G) of section 5709.121 or section 727.031, 1710.06, 89302
6101.48, or 6101.53 of the Revised Code for tax year 2020, an 89303
exemption application for that tax year shall be filed with the 89304
Tax Commissioner on or before the thirtieth day after the 89305
effective date of this section, notwithstanding division (F) of 89306
section 5715.27 of the Revised Code. Any taxes or assessments paid 89307
for a tax year for which such an exemption application is approved 89308
under this section shall be regarded as an overpayment of taxes 89309
and assessments for the tax year and shall be refunded in the 89310
manner prescribed by section 5715.22 of the Revised Code, except 89311
that no application need be made under that section in order for 89312
the auditor to issue a refund. The county auditor and county 89313
treasurer shall otherwise proceed as provided in that section in 89314
the same manner as for other overpayments of taxes and 89315
assessments. 89316