



Ohio Revised Code

Section 5747.04 Attributing tax receipts to county.

Effective: March 19, 1993

Legislation: House Bill 740 - 119th General Assembly

All reports, returns, and payments required of a taxpayer or employer by this chapter, except payments by electronic funds transfer as required under section 5747.072 of the Revised Code, shall be filed with the tax commissioner.

Upon receipt by him of any payments under this chapter arising from a tax imposed under section 5747.02 of the Revised Code, the commissioner shall estimate and annually reconcile and determine for any amount paid by or on behalf of any taxpayer and for any amount shown due or owed to any taxpayer, the county to which such amount is attributable. The county of attribution is the county in which the taxpayer was a resident for one more than half of the number of days of the payroll period during which any income subject to taxation under this chapter was earned or, in the case of a nonresident taxpayer, his principal county of employment. If there is no payroll period to which such income can be attributed, the county of attribution is the county in which the taxpayer resided at the time he received such income.

The commissioner shall adopt such rules, including a requirement that each taxpayer indicate his school district of residence on his tax return, as are reasonably necessary to insure the efficient administration of this section and the distribution required by division (B) of section 5747.03 of the Revised Code.
