



## Ohio Revised Code

Section 718.04 [Renumbered as R.C. 718.50, effective 3/23/2015, by H.B. 5, 130th General Assembly] Members and employees of general assembly and certain judges excluded from tax.

Effective: October 16, 2009

Legislation: House Bill 1 - 128th General Assembly

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(A) No municipal corporation other than the municipal corporation of residence shall levy a tax on the income of any member or employee of the Ohio general assembly including the lieutenant governor which income is received as a result of services rendered as such member or employee and is paid from appropriated funds of this state.

(B) No municipal corporation other than the municipal corporation of residence and the city of Columbus shall levy a tax on the income of the chief justice or a justice of the supreme court received as a result of services rendered as the chief justice or justice. No municipal corporation other than the municipal corporation of residence shall levy a tax on the income of a judge sitting by assignment of the chief justice or on the income of a district court of appeals judge sitting in multiple locations within the district, received as a result of services rendered as a judge.

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