



Ohio Revised Code

Section 718.06 Consolidated municipal income tax return.

Effective: July 26, 2000

Legislation: House Bill 477 - 123rd General Assembly

On and after January 1, 2003, any municipal corporation that imposes a tax on the income or net profits of corporations shall accept for filing a consolidated income tax return from any affiliated group of corporations subject to the municipal corporation's tax if that affiliated group filed for the same tax reporting period a consolidated return for federal income tax purposes pursuant to section 1501 of the Internal Revenue Code.
