



## Ohio Revised Code

### Section 718.07 Electronic versions of rules, ordinances, blanks, and instructions available on internet.

Effective: November 5, 2004

Legislation: House Bill 204 - 125th General Assembly

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On and after January 1, 2002, each municipal corporation that imposes a tax on income shall make electronic versions of any rules or ordinances governing the tax available to the public through the internet, including, but not limited to, ordinances or rules governing the rate of tax; payment and withholding of taxes; filing any prescribed returns, reports, or other documents; dates for filing or paying taxes, including estimated taxes; penalties, interest, assessment, and other collection remedies; rights of taxpayers to appeal; and procedures for filing appeals. On and after that date, any municipal corporation that requires taxpayers to file income tax returns, reports, or other documents shall make blanks of such returns, reports, or documents, and any instructions pertaining thereto, available to the public electronically through the internet. Electronic versions of rules, ordinances, blanks, and instructions shall be made available either by posting them on the electronic site established by the tax commissioner under section 5703.49 of the Revised Code or by posting them on an electronic site established by the municipal corporation that is accessible through the internet. If a municipal corporation establishes such an electronic site, the municipal corporation shall incorporate an electronic link between that site and the site established pursuant to section 5703.49 of the Revised Code, and shall provide to the tax commissioner the uniform resource locator of the site established pursuant to this division.

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