Bond Case Briefs

Municipal Finance Law Since 1971

TAX - OHIO

Colonial, Inc. v. McClain

Supreme Court of Ohio - April 7, 2022 - N.E.3d - 2022 WL 1038371 - 2022-Ohio-1149

Business sought a refund of local resort-area gross-receipts excise tax.

A Tax Commissioner denied the application and business appealed. The Board of Tax Appeals (BTA) affirmed. Business appealed.

The Supreme Court held that locality's failure to declare itself to be a "resort area" based on the most recent decennial census relative to the tax-year at issue did not preclude locality from collecting resort tax.

Locality's failure to declare itself to be a "resort area" based on the most recent decennial census relative to the tax-year at issue did not preclude locality from collecting resort tax, as argued by business owner in action for refund of local resort-area gross-receipts excise tax; no language in statute indicated that a previously enacted resort-area tax automatically ceased to be operative due to a new decennial census.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com