

Bond Case Briefs

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Panther II Transp., Inc. v. Seville Bd. of Income Tax Rev.

Supreme Court of Ohio - March 19, 2014 - N.E.3d - 2014 -Ohio- 1011

Village board of income tax review sought review of decision of Board of Tax Appeals (BTA) determining that state law preempted village tax on net profits of for-hire motor carrier. The Court of Appeals affirmed. Board appealed.

The Supreme Court of Ohio held that village tax was superseded by statute.

Village tax on net profits of for-hire motor carrier was preempted by former statute providing that governing taxes paid by for-hire motor carriers, providing that all fees, license fees, annual payments, license taxes, or taxes or other money exactions, except the general property tax, charged by local authorities were illegal and superseded by state law. Statute's expansive terms showed the General Assembly's intent to impose the broadest possible preemption of local taxing power.