

Bond Case Briefs

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Saturday v. Cleveland Bd. of Rev.

Supreme Court of Ohio - April 30, 2015 - N.E.3d - 2015 -Ohio- 1625

Nonresident professional football player sought income tax refund. The Central Collection Agency, city's tax administration authority, denied claim, and player appealed. The Board of Review upheld Agency's decision, and player appealed. The Board of Tax Appeals ruled that city's municipal-income-tax ordinance and the nonresident-professional-athlete regulation did not operate in contravention of any state statute, and player appealed.

The Supreme Court of Ohio held that player, whose team played a game in city, but who remained in Indianapolis participating in team-mandated activities, was not liable for city municipal income tax.

None of player's work was performed in city, player's service to his employer encompassed his rehabilitation activity outside city on the day of football game in city, player's absence from city and his performance of duties elsewhere on the same day suggested that the imposition of city tax would constitute extraterritorial taxation.