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Remote Work Tax Debate Settled By Ohio Supreme Court Decision.

The Ohio Supreme Court rules cities could tax remote workers who live outside city limits during the COVID-19 pandemic, upholding state law and potentially influencing future remote work tax policies.

The Ohio Supreme Court has recently made a significant ruling that could impact the future of remote work and municipal finance.

The court's decision affirms the legality of cities collecting income tax from individuals who worked remotely from home outside city limits during the COVID-19 pandemic.

According to a <u>report published by Axios</u>, this 5-2 court decision supports the notion that maintaining stable municipal revenues during such unprecedented times was a legitimate state interest — despite challenges to the contrary.

The state's supreme court ruling came in response to a case where a Blue Ash resident sought a refund from the city of Cincinnati for taxes paid while working from home, arguing the collection was unconstitutional. However, the majority, led by Justice R. Patrick DeWine, upheld the state law, distinguishing between interstate and intrastate taxation and emphasizing the unique relationship between state governments and municipalities.

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February 16, 2024

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