

## Income/Franchise:

### Ohio Supreme Court Upholds Law Permitting Localities to Tax Pandemic-Based Telecommuting

*Case No. 2022-316, Ohio (2/14/24).* In a lawsuit challenging the validity of Ohio legislation enacted in 2020 [see H.B. 197 (2020) for details on this Ohio law] that generally treats employees who report to a temporary worksite (including those working from home) during the COVID-19 pandemic emergency period as working at their principal place of work for Ohio municipal income tax withholding purposes, the Ohio Supreme Court (Court) affirmed [see *State Tax Matters*, Issue 2022-6, for more details on the Ohio Court of Appeals 2022 ruling in this case] that such legislation does not violate the Due Process Clause and was a valid exercise of the Ohio General Assembly's constitutional authority. In doing so, the Court noted that the federal Due Process Clause "is not implicated by the purely intrastate-taxation scheme at issue here." Dissenting opinions follow. Please contact us with any questions.

**URL:** <https://www.supremecourt.ohio.gov/rod/docs/pdf/0/2024/2024-Ohio-525.pdf>

**URL:** <https://www.legislature.ohio.gov/legislation/legislation-documents?id=GA133-HB-197>

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2022/STM/220211\\_6.html](https://dhub.deloitte.com/Newsletters/Tax/2022/STM/220211_6.html)

— Courtney Clark (Columbus)  
Partner  
Deloitte Tax LLP  
[courtneyclark@deloitte.com](mailto:courtneyclark@deloitte.com)

Matt Culp (Columbus)  
Senior Manager  
Deloitte Tax LLP  
[mculp@deloitte.com](mailto:mculp@deloitte.com)

Paige Purcell (Columbus)  
Senior Manager  
Deloitte Tax LLP  
[ppurcell@deloitte.com](mailto:ppurcell@deloitte.com)

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

#### **About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 415,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).