

Income/Franchise:

Ohio Board of Tax Appeals Says Locality May Tax Pandemic-Based Telecommuting Under Valid Law

Case No. 2021-2679, Ohio Bd. of Tax App. (4/22/24). Citing a recent Ohio Supreme Court decision upholding the validity of state legislation enacted in 2020 that generally treats employees who report to a temporary worksite (including home) during the COVID-19 pandemic emergency period as working at their principal place of work for Ohio municipal income tax withholding purposes [see *State Tax Matters*, Issue 2024-7, for details on this 2024 Ohio Supreme Court ruling], the Ohio Board of Tax Appeals held that the City of Cincinnati, Ohio (City) may assess income tax liability to a nonresident employee for work performed outside of the City for those days he worked from home due to the COVID-19 declaration. Please contact us with any questions.

URL: <https://ohio-bta.modria.com/casedetails/523809>

URL: https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240216_3.html

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