

Services

Commercial Activity Tax

Practice Contact

Anthony L. Ehler

Attorneys

David A. Froling

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In 2005, the Ohio General Assembly enacted significant tax reform legislation that made many important changes to Ohio tax law, including the creation of the new commercial activity tax (CAT). Before that legislation was enacted, our attorneys were active in evaluating the CAT's potential impact on clients and in drafting and revising the CAT legislation. Since the CAT has become law, our attorneys have counseled many clients on matters related to the CAT, including transactional structuring, filing options and strategies, application of tax exemptions, deductions and credits, and evaluation of nexus and situsing issues. Our firm also has participated in the evaluating issues raised by the initial CAT statute and developing new legislative proposals to address those issues.

Although the CAT is a relatively new animal, our attorneys have the background and depth of knowledge that allow them to provide sound and strategic legal counsel to our clients on any CAT issue that may arise. Our firm prides itself on being a recognized leader in this area.

News

News, 12.10.2012

Ehler Quoted in AP Story Entitled "Ohio Supreme Court Rejects Nonhighway Use of Fuel Taxes"

News, 7.16.2012

Ehler Quoted in *Ohio Public Radio* Story titled "Supreme Court Hears Arguments Over CAT Tax On Gas Sales"

Publications

Authored article, *Journal of State Taxation*, 12.1.2014

The Ohio Commercial Activity Tax: Audit Trends and Latest Developments

Client alert, 3.11.2014

State and Local Tax Alert: One Small Step Closer To Some Guidance on the CAT's "Bright Line Presence" Nexus Standard: The Ohio Board of Tax Appeals Finally Rules in L.L. Bean

Client alert, 7.2.2013

Client Alert: Significant Ohio Tax Changes Included in the 2014/2015 Budget Bill

Client alert, 12.18.2012

State and Local Tax Alert: Vorys Wins Ohio Tax Case for Clients, Ohio Supreme Court Issues Decision in *Beaver Excavating Co. v. Testa*, \$140 Million in Annual Gross Receipts Tax Proceeds Derived From Sales of Motor Vehicle Fuel Must be Spent

Speaking Engagements

1.28.2010

19th Annual Ohio Tax Conference

Presented by Manufacturers' Education Council