

Publications

Ohio Governor Mike DeWine Signs COVID-19 Related Legislation

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Tax-Exempt Organizations

Transportation and Logistics

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In response to the COVID-19 crisis, Ohio Governor Mike DeWine signed House Bill 197 into law on March 27, 2020, a bill that had passed unanimously in the Ohio General Assembly. The legislation covers a variety of issues, including taxes, education, the economy, unemployment, government functions, health care, utilities, and the judicial system, all which take effect immediately. Below are a few highlights of the Bill:

Tax Provisions

- Provides the Tax Commissioner the discretion to extend the deadline to file and pay state income tax returns, which the Commissioner extended until July 15, 2020, in a subsequent pronouncement, same as the newly set federal deadline.
 - *Note: The Commissioner's order did not extend the filing and payment deadline for employer withholding, sales, use, and commercial activities taxes.*
 - *Note: The Tax Commissioner's act of extending the due date for filing the Ohio personal income tax return extends by operation of law the due date for individuals to file local income tax returns with all Ohio cities.*
 - *The Department of Taxation has indicated that it will be issuing more detailed guidelines in the next few days.*
- Requires employers to continue to withhold and remit local income taxes to the employee's normal principal place of work city notwithstanding the fact the employee temporarily works from home or some other workplace during the emergency. Thus, the employer does not have to withhold and remit local income taxes to the employee's city of residence or other temporary workplace.
- Does not alter the due date for businesses that file net profits tax returns with cities in lieu of the Ohio Department of Taxation. Thus,

all Ohio cities have to take action to extend the due date for filing their respective net profits tax return.

Education

- Waives K-12 standardized testing and school report cards;
- Allows for continued student meal delivery; and
- Eases restrictions on distance learning.

Economy

- Shifts \$20,000,000 of funds, to be repaid, from the Building Improvement Fund to the Administrative Building Fund to cover costs associated with state agency capital projects.

Unemployment

- Suspends the requirement that recently retired state employees may not be rehired;
- Eliminates the unemployment waiting period; and
- Waives the requirement that one must actively search for work before receiving unemployment benefits.

Government Functions

- Permits state boards, state commissions, local and county governments and higher education boards to conduct meetings electronically, as long as the public is aware and may participate electronically;
- Extends the validity of licenses issued by state agencies and political subdivisions;
- Allows state, local, county and education boards to meet electronically, provided the public receives notice and can participate electronically as well;
- Requires all county offices required to transfer property and process titles to remain open; and

- Extends absentee voting in in the primary election through April 28, 2020.

Health Care

- Allows the Medicaid Director during the state of emergency to identify certain providers as COVID-19 community providers and designates and facilitates payments to those providers;
- Grants nurse anesthetists the authority to perform additional duties and services; and
- Permits recent nursing school graduates to practice under a temporary license prior to passing the licensure examination.

Utilities

- Prohibits disconnecting water service as a result of nonpayment of fees and charges.

Judicial System

- Tolls any criminal, civil, or administrative time limitation that was set to expire between March 9, 2020 and July 30, 2020; and
 - *Note: Per the Governor's Veto Message, this provision does not apply to statutory tax deadlines or due dates, including those tax deadlines or due dates adjusted elsewhere in the Bill.*
- Tolls the time within which discovery or any aspect of discovery must be completed, and the time within which a party must be served if the deadlines were set to expire between March 9, 2020 and July 30, 2020.
 - *Note: The Chief Justice of the Ohio Supreme Court has issued an [order](#) to supplement this legislation and a [FAQ](#) on the order.*

CONTACT US

Vorys has and will continue to provide practice-specific updates related to Ohio's relief efforts and the federal government's relief efforts. We have put a team in place to assist you in navigating the myriad issues related to these stimulus measures. To see the team, [click here](#).

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Vorys COVID-19 Task Force

Vorys attorneys and professionals are counseling our clients in the myriad issues related to the COVID-19 outbreak. We have established a comprehensive COVID-19 Task Force, which includes attorneys with deep experience in the niche disciplines that we have been and expect to continue receiving questions regarding coronavirus. Learn more and see the latest updates from the task force at [vorys.com/coronavirus](https://www.vorys.com/coronavirus).