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The Ohio SALT Chronicle – Issue 4

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Scope of Ohio Commercial Activity Tax Agency Exclusion Remains Unsettled Following Ohio Supreme Court's Decision in *Aramark Corp. v. Harris*

Taxpayers and practitioners will need to give careful consideration to *Aramark* going forward when drafting (or amending) contracts.

Ohio Budget 2026–2027 – Sales and Use Tax Update

On June 30, 2025, Governor Mike DeWine signed Am. Sub. House Bill 96 (H.B. 96 or the Budget Bill) into law. It includes several changes to R.C. 5739 and R.C. 5741, the Ohio Revised Code Sections governing Ohio's sales and use tax. The most noteworthy changes are summarized in this article.

Ohio General Assembly Makes Changes to Real Property Complaint Process

H.B. 96 also made changes to Ohio's real property complaint process. It clarifies limits on filing property tax complaints; expands the definition of a third-party complainant to include anyone acting on behalf of a legislative authority; ends the practice of boards of education filing counter-complaints in support of third-party increase complaints; and among several other things. The changes are summarized in this article.

Ohio Supreme Court Doubles Down on Applying a Plain and Ordinary Meaning to Sales Tax Exemptions

On August 13, 2025, the Ohio Supreme Court overturned the Ohio Board of Tax Appeals (BTA) and the Ohio Tax Commissioner in *Claugus Fam. Farm, L.P. v. Harris*, thereby allowing sales tax exemption for a

Mercedes-Benz Geländewagen, an offroad luxury vehicle.

