

RECORD OF ORDINANCES

GOVERNMENT FORMS & SUPPLIES 844-224-3338 FORM NO. 90043

Ordinance No. _____, Passed _____, 20____

ORDINANCE NO. 5963-24

AN ORDINANCE TO AMEND SECTIONS 198.094, 198.10, AND 198.72 OF CHAPTER 198 OF THE CODIFIED ORDINANCES OF THE CITY OF WILLARD, OHIO REGARDING MUNICIPAL INCOME TAX, AND DECLARING AN EMERGENCY

WHEREAS, the General Assembly of the State of Ohio recently adopted H.B. 33, the Operating Appropriations for Fiscal Years 2024-2025, which made several changes to the Ohio Revised Code municipal taxation portions; and

WHEREAS, it is necessary for the City of Willard to make changes to its municipal income tax code in order to be in compliance with H.B. 33.

NOW THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WILLARD, STATE OF OHIO, THAT:

Section 1. That Sections 198.094, 198.10, and 198.72 of Chapter 198 of the Codified Ordinances be amended to read as set forth in the attached Exhibit A and incorporated herein by reference.


Section 2. This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City and for the further reason that the immediate effectiveness of this ordinance is necessary in order to be compliant with the changes required by H.B. 33. Wherefore, this ordinance shall be in full force and effect from and immediately after its passage.

Passed: January 2, 2024


President of Council


Clerk of Council

Approved as to Form:



Law Director

EXHIBIT A

198.094 EXTENSION OF TIME TO FILE.

- (a) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's Federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates. **FOR TAX YEARS ENDING ON OR AFTER JANUARY 1, 2023, THE EXTENDED DUE DATE OF THE MUNICIPALITY'S INCOME TAX RETURN FOR A TAXPAYER THAT IS NOT AN INDIVIDUAL SHALL BE THE 15TH DAY OF THE ELEVENTH MONTH AFTER THE LAST DAY OF THE TAXABLE YEAR TO WHICH THE RETURN RELATES.**
- (b) Any taxpayer that qualifies for an automatic Federal extension for a period other than six months for filing the taxpayer's Federal income tax return shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as that of the extended Federal income tax return.
- (c) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's Federal income tax return may request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the request is received by the Tax Administrator on or before the date the municipal income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.
- (d) An extension of time to file under this chapter is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.
- (e) If the State Tax Commissioner extends for all taxpayers the date for filing State income tax returns under Ohio R.C. 5747.08(G), a taxpayer shall automatically receive an extension for the filing of a municipal income tax return. The extended due date of the municipal income tax return shall be the same as the extended due date of the State income tax return.
- (f) **IF A TAXPAYER RECEIVES AN EXTENSION FOR THE FILING OF A MUNICIPAL INCOME TAX RETURN UNDER THIS SECTION 198.094, THE TAX ADMINISTRATOR SHALL NOT MAKE ANY INQUIRY OR SEND ANY NOTICE TO THE TAXPAYER WITH REGARD TO THE RETURN ON OR BEFORE THE DATE THE TAXPAYER FILES THE RETURN OR ON OR BEFORE THE EXTENDED DUE DATE TO FILE THE RETURN, WHICHEVER OCCURS FIRST.**
- IF A TAX ADMINISTRATOR VIOLATES DIVISION 198.094(F) OF THIS SECTION, THE MUNICIPAL CORPORATION SHALL REIMBURSE THE TAXPAYER FOR ANY REASONABLE COSTS INCURRED TO RESPOND TO SUCH INQUIRY OR NOTICE, UP TO \$150.**

DIVISION 198.094(F) OF THIS SECTION DOES NOT APPLY TO AN EXTENSION RECEIVED UNDER DIVISION (A) OF THIS SECTION IF THE TAX ADMINISTRATOR HAS ACTUAL KNOWLEDGE THAT THE TAXPAYER FAILED TO FILE FOR A FEDERAL EXTENSION AS REQUIRED TO RECEIVE THE EXTENSION UNDER DIVISION (A) OF THIS SECTION OR FAILED TO FILE FOR AN EXTENSION UNDER DIVISION (C) OF THIS SECTION.

198.10 PENALTY, INTEREST, FEES, AND CHARGES.

- (a) As used in this section:
 - (1) "Applicable law" means this chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by the Municipality, provided such resolutions, ordinances, codes, directives, instructions, and rules impose or directly or indirectly address the levy, payment, remittance, or filing requirements of a municipal income tax.
 - (2) "Federal short-term rate" means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under Section 1274 of the Internal Revenue Code, for July of the current year.
 - (3) "Income tax," "estimated income tax," and "withholding tax" mean any income tax, estimated income tax, and withholding tax imposed by a municipal corporation pursuant to applicable law, including at any time before January 1, 2016.
 - (4) "Interest rate as described in division (a) of this section" means the Federal short-term rate, rounded to the nearest whole number per cent, plus 5%. The rate shall apply for the calendar year next following the July of the year in which the Federal short-term rate is determined in accordance with division (a)(2) of this section.
 - (5) "Return" includes any tax return, report, reconciliation, schedule, and other document required to be filed with a Tax Administrator or municipal corporation by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.
 - (6) "Unpaid estimated income tax" means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.
 - (7) "Unpaid income tax" means income tax due but not paid by the date the income tax is required to be paid under applicable law.
 - (8) "Unpaid withholding tax" means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.
 - (9) "Withholding tax" includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under

applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

(b) (1) This section shall apply to the following:

- A. Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;
- B. Income tax, estimated income tax, and withholding tax required to be paid or remitted to the Municipality on or after January 1, 2016 for taxable years beginning on or after January 1, 2016.
 - (2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules of this Municipality, as adopted from time to time before January 1, 2016.
 - (c) The Municipality shall impose on a taxpayer, employer, any agent of the employer, and any other payer, and will attempt to collect, the interest amounts and penalties prescribed in this section when the taxpayer, employer, any agent of the employer, or any other payer for any reason fails, in whole or in part, to make to the Municipality timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the Municipality any return required to be filed.
 - (1) Interest shall be imposed at the rate defined as "interest rate as described in division (a) of this section", per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax. This imposition of interest shall be assessed per month, or fraction of a month.
 - (2) With respect to unpaid income tax and unpaid estimated income tax, a penalty equal to 15% of the amount not timely paid shall be imposed.
 - (3) With respect to any unpaid withholding tax, a penalty not exceeding 50% of the amount not timely paid shall be imposed.
 - (4) FOR TAX YEARS ENDING ON OR BEFORE DECEMBER 31, 2022, with respect to returns other than estimated income tax returns, the Municipality shall impose a monthly penalty of twenty-five dollars (\$25.00) for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed a total of one hundred fifty dollars (\$150.00) in assessed penalty for each failure to timely file a return.
 - (5) FOR TAX YEARS ENDING ON OR AFTER JANUARY 1, 2023, WITH RESPECT TO RETURNS OTHER THAN ESTIMATED INCOME TAX RETURNS, MUNICIPALITY MAY IMPOSE A PENALTY NOT EXCEEDING \$25 FOR EACH FAILURE TO TIMELY FILE EACH RETURN, REGARDLESS OF THE LIABILITY SHOWN THEREON, EXCEPT THAT MUNICIPALITY SHALL ABATE OR REFUND THE PENALTY ASSESSED ON A TAXPAYER'S FIRST FAILURE TO TIMELY FILE A RETURN AFTER THE TAXPAYER FILES THAT RETURN.

- (d) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the Municipality shall not impose, seek to collect, or collect any penalty, amount of interest, charges or additional fees not described in this section.
- (e) With respect to income taxes, estimated income taxes, withholding taxes, and returns, the Municipality shall not refund or credit any penalty, amount of interest, charges, or additional fees that were properly imposed or collected before January 1, 2016.
- (f) The Tax Administrator may, in the Tax Administrator's sole discretion, abate or partially abate penalties or interest imposed under this section when the Tax Administrator deems such abatement or partial abatement to be appropriate. Such abatement or partial abatement shall be properly documented and maintained on the record of the taxpayer who received benefit of such abatement or partial abatement.
- (g) The Municipality may impose on the taxpayer, employer, any agent of the employer, or any other payer the Municipality's post-judgment collection costs and fees, including attorney's fees.

198.72 APPLICABILITY; TAXABLE SITUS; APPORTIONMENT.

This section applies to any taxpayer that is engaged in a business or profession in the City and that has made the election under Section 198.70.

(a) Except as otherwise provided in divisionS (b) AND (H) of this section, net profit from a business or profession conducted both within and without the boundaries of the City shall be considered as having a taxable situs in the City for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(1) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(2) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 198.052;

(3) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the City to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(b) (1) If the apportionment factors described in division (a) of this section do not fairly represent the extent of a taxpayer's business activity in the City, the taxpayer may request, or the Tax Commissioner may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

A. Separate accounting;

B. The exclusion of one or more of the factors;

C. The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

D. A modification of one or more of the factors.

(2) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Commissioner denies the request in an assessment issued within the period prescribed by Section 198.80(a).

(3) The Tax Commissioner may require a taxpayer to use an alternative apportionment method as described in division (b)(1) of this section only by issuing an assessment to the taxpayer within the period prescribed by Section 198.80(a).

(c) As used in division (a)(2) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

(1) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:

A. The employer;

B. A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

C. A vendor, customer, client, or patient of a person described in division (c)(1)B. of this section, or a related member of such a vendor, customer, client, or patient.

(2) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;

(3) Any other location, if the Tax Commissioner determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (c)(1) or (c)(2) of this section solely in order to avoid or reduce the employer's municipal income

tax liability. If the Tax Commissioner makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Commissioner's determination was unreasonable.

(d) For the purposes of division (a)(3) of this section, AND EXCEPT AS PROVIDED IN DIVISION (H) OF THIS SECTION, receipts from sales and rentals made and services performed shall be situated to the City as follows:

(1) Gross receipts from the sale of tangible personal property shall be situated to the City only if, regardless of where title passes, the property meets either of the following criteria:

A. The property is shipped to or delivered within the City from a stock of goods located within the City.

B. The property is delivered within the City from a location outside the City, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City and the sales result from such solicitation or promotion.

(2) Gross receipts from the sale of services shall be situated to the City to the extent that such services are performed in the City.

(3) To the extent included in income, gross receipts from the sale of real property located in the City shall be situated to the City.

(4) To the extent included in income, gross receipts from rents and royalties from real property located in the City shall be situated to the City.

(5) Gross receipts from rents and royalties from tangible personal property shall be situated to the City based upon the extent to which the tangible personal property is used in the City.

(e) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be situated to the City in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the City based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(f) If, in computing a taxpayer's adjusted Federal taxable income, the taxpayer deducted any amount with respect to a stock option granted to an employee, and if the employee is not required to include in the employee's income any such amount or a portion thereof because it is exempted from taxation under the Codified Ordinances by the City, the taxpayer shall add the amount that is exempt from taxation to the taxpayer's net profit that was apportioned to the City. In no case shall a taxpayer be required to add to its net profit that was apportioned to the City any amount other than the amount upon which the employee would be required to pay tax were the amount related to the stock option not exempted from taxation.

This division applies solely for the purpose of making an adjustment to the amount of a taxpayer's net profit that was apportioned to the City under this section.

- (g) When calculating the ratios described in division (a) of this section for the purposes of that division or division (b) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.
- (h) (1) AS USED IN THIS DIVISION:
- (A) "QUALIFYING REMOTE EMPLOYEE OR OWNER" MEANS AN INDIVIDUAL WHO IS AN EMPLOYEE OF A TAXPAYER OR WHO IS A PARTNER OR MEMBER HOLDING AN OWNERSHIP INTEREST IN A TAXPAYER THAT IS TREATED AS A PARTNERSHIP FOR FEDERAL INCOME TAX PURPOSES, PROVIDED THAT THE INDIVIDUAL MEETS BOTH OF THE FOLLOWING CRITERIA:
- (I) THE TAXPAYER HAS ASSIGNED THE INDIVIDUAL TO A QUALIFYING REPORTING LOCATION.
- (II) THE INDIVIDUAL IS PERMITTED OR REQUIRED TO PERFORM SERVICES FOR THE TAXPAYER AT A QUALIFYING REMOTE WORK LOCATION.
- (B) "QUALIFYING REMOTE WORK LOCATION" MEANS A PERMANENT OR TEMPORARY LOCATION AT WHICH AN EMPLOYEE OR OWNER CHOOSES OR IS REQUIRED TO PERFORM SERVICES FOR THE TAXPAYER, OTHER THAN A REPORTING LOCATION OF THE TAXPAYER OR ANY OTHER LOCATION OWNED OR CONTROLLED BY A CUSTOMER OR CLIENT OF THE TAXPAYER. "QUALIFYING REMOTE WORK LOCATION" MAY INCLUDE THE RESIDENCE OF AN EMPLOYEE OR OWNER AND MAY BE LOCATED OUTSIDE OF A MUNICIPAL CORPORATION THAT IMPOSES AN INCOME TAX IN ACCORDANCE WITH THIS CHAPTER. AN EMPLOYEE OR OWNER MAY HAVE MORE THAN ONE QUALIFYING REMOTE WORK LOCATION DURING A TAXABLE YEAR.
- (C) "REPORTING LOCATION" MEANS EITHER OF THE FOLLOWING:
- (I) A PERMANENT OR TEMPORARY PLACE OF DOING BUSINESS, SUCH AS AN OFFICE, WAREHOUSE, STOREFRONT, CONSTRUCTION SITE, OR SIMILAR LOCATION, THAT IS OWNED OR CONTROLLED DIRECTLY OR INDIRECTLY BY THE TAXPAYER;
- (II) ANY LOCATION IN THIS STATE OWNED OR CONTROLLED BY A CUSTOMER OR CLIENT OF THE TAXPAYER, PROVIDED THAT THE TAXPAYER IS REQUIRED TO WITHHOLD TAXES UNDER SECTION 198.051, 198.052, AND 198.053 OF THIS CHAPTER 198 ON QUALIFYING WAGES PAID TO AN EMPLOYEE FOR THE PERFORMANCE OF PERSONAL SERVICES AT THAT LOCATION.
- (D) "QUALIFYING REPORTING LOCATION" MEANS ONE OF THE FOLLOWING:

(I) THE REPORTING LOCATION IN THIS STATE AT WHICH AN EMPLOYEE OR OWNER PERFORMS SERVICES FOR THE TAXPAYER ON A REGULAR OR PERIODIC BASIS DURING THE TAXABLE YEAR;

(II) IF NO REPORTING LOCATION EXISTS IN THIS STATE FOR AN EMPLOYEE OR OWNER UNDER DIVISION (H)(1)(D)(I) OF THIS SECTION, THE REPORTING LOCATION IN THIS STATE AT WHICH THE EMPLOYEE'S OR OWNER'S SUPERVISOR REGULARLY OR PERIODICALLY REPORTS DURING THE TAXABLE YEAR;

(III) IF NO REPORTING LOCATION EXISTS IN THIS STATE FOR AN EMPLOYEE OR OWNER UNDER DIVISION (H)(1)(D)(I) OR (II) OF THIS SECTION, THE LOCATION THAT THE TAXPAYER OTHERWISE ASSIGNS AS THE EMPLOYEE'S OR OWNER'S QUALIFYING REPORTING LOCATION, PROVIDED THE ASSIGNMENT IS MADE IN GOOD FAITH AND IS RECORDED AND MAINTAINED IN THE TAXPAYER'S BUSINESS RECORDS. A TAXPAYER MAY CHANGE THE QUALIFYING REPORTING LOCATION DESIGNATED FOR AN EMPLOYEE OR OWNER UNDER THIS DIVISION AT ANY TIME.

(2) FOR TAX YEARS ENDING ON OR AFTER DECEMBER 31, 2023, A TAXPAYER MAY ELECT TO APPLY THE PROVISIONS OF THIS DIVISION TO THE APPORTIONMENT OF ITS NET PROFIT FROM A BUSINESS OR PROFESSION FOR TAXPAYERS THAT MAKE THIS ELECTION, THE PROVISIONS OF THIS SECTION 198.72 APPLY TO SUCH APPORTIONMENT EXCEPT AS OTHERWISE PROVIDED IN THIS DIVISION (H).

A TAXPAYER SHALL MAKE THE ELECTION ALLOWED UNDER THIS DIVISION IN WRITING ON OR WITH THE TAXPAYER'S NET PROFIT RETURN OR, IF APPLICABLE, A TIMELY FILED AMENDED NET PROFIT RETURN OR A TIMELY FILED APPEAL OF AN ASSESSMENT. THE ELECTION APPLIES TO THE TAXABLE YEAR FOR WHICH THAT RETURN OR APPEAL IS FILED AND FOR ALL SUBSEQUENT TAXABLE YEARS, UNTIL THE TAXPAYER REVOKES THE ELECTION.

THE TAXPAYER SHALL MAKE THE INITIAL ELECTION WITH THE TAX ADMINISTRATOR OF EACH MUNICIPAL CORPORATION WITH WHICH, AFTER APPLYING THE APPORTIONMENT PROVISIONS AUTHORIZED IN THIS DIVISION, THE TAXPAYER IS REQUIRED TO FILE A NET PROFIT TAX RETURN FOR THAT TAXABLE YEAR. A TAXPAYER SHALL NOT BE REQUIRED TO NOTIFY THE TAX ADMINISTRATOR OF A MUNICIPAL CORPORATION IN WHICH A QUALIFYING REMOTE EMPLOYEE'S OR OWNER'S QUALIFYING REMOTE WORK LOCATION IS LOCATED, UNLESS THE TAXPAYER IS OTHERWISE REQUIRED TO FILE A NET PROFIT RETURN WITH THAT MUNICIPAL CORPORATION DUE TO BUSINESS OPERATIONS THAT ARE UNRELATED TO THE EMPLOYEE'S OR OWNER'S ACTIVITY AT THE QUALIFYING REMOTE WORK LOCATION.

AFTER THE TAXPAYER MAKES THE INITIAL ELECTION, THE ELECTION APPLIES TO EVERY MUNICIPAL CORPORATION IN WHICH THE TAXPAYER CONDUCTS BUSINESS. THE TAXPAYER SHALL NOT BE REQUIRED TO FILE A NET PROFIT RETURN WITH A MUNICIPAL CORPORATION SOLELY BECAUSE A QUALIFYING REMOTE EMPLOYEE'S OR OWNER'S QUALIFYING REMOTE WORK LOCATION IS LOCATED IN SUCH MUNICIPAL CORPORATION.

NOTHING IN THIS DIVISION PROHIBITS A TAXPAYER FROM MAKING A NEW ELECTION UNDER THIS DIVISION AFTER PROPERLY REVOKING A PRIOR ELECTION.

(3) FOR THE PURPOSE OF CALCULATING THE RATIOS DESCRIBED IN DIVISION (A) OF THIS SECTION, ALL OF THE FOLLOWING APPLY TO A TAXPAYER THAT HAS MADE THE ELECTION DESCRIBED IN DIVISION (H)(2):

(A) FOR THE PURPOSE OF DIVISION (A)(1) OF THIS SECTION, THE AVERAGE ORIGINAL COST OF ANY TANGIBLE PERSONAL PROPERTY USED BY A QUALIFYING REMOTE EMPLOYEE OR OWNER AT THAT INDIVIDUAL'S QUALIFYING REMOTE WORK LOCATION SHALL BE SITUED TO THAT INDIVIDUAL'S QUALIFYING REPORTING LOCATION.

(B) FOR THE PURPOSE OF DIVISION (A)(2) OF THIS SECTION, ANY WAGES, SALARIES, AND OTHER COMPENSATION PAID DURING THE TAXABLE PERIOD TO A QUALIFYING REMOTE EMPLOYEE OR OWNER FOR SERVICES PERFORMED AT THAT INDIVIDUAL'S QUALIFYING REMOTE WORK LOCATION SHALL BE SITUED TO THAT INDIVIDUAL'S QUALIFYING REPORTING LOCATION.

(C) FOR THE PURPOSE OF DIVISION (A)(3) OF THIS SECTION, AND NOTWITHSTANDING DIVISION (D) OF THIS SECTION, ANY GROSS RECEIPTS OF THE BUSINESS OR PROFESSION FROM SERVICES PERFORMED DURING THE TAXABLE PERIOD BY A QUALIFYING REMOTE EMPLOYEE OR OWNER FOR SERVICES PERFORMED AT THAT INDIVIDUAL'S QUALIFYING REMOTE WORK LOCATION SHALL BE SITUED TO THAT INDIVIDUAL'S QUALIFYING REPORTING LOCATION.

(4) NOTHING IN THIS DIVISION PREVENTS A TAXPAYER FROM REQUESTING, OR A TAX ADMINISTRATOR FROM REQUIRING, THAT THE TAXPAYER USE, WITH RESPECT TO ALL OR A PORTION OF THE INCOME OF THE TAXPAYER, AN ALTERNATIVE APPOINTMENT METHOD AS DESCRIBED IN DIVISION (B) OF THIS SECTION. HOWEVER, A TAX ADMINISTRATOR SHALL NOT REQUIRE AN ALTERNATIVE APPOINTMENT METHOD IN SUCH A MANNER THAT IT WOULD REQUIRE A TAXPAYER TO FILE A NET PROFIT RETURN WITH A MUNICIPAL CORPORATION SOLELY BECAUSE A QUALIFYING REMOTE EMPLOYEE'S OR OWNER'S QUALIFYING REMOTE WORK LOCATION IS LOCATED IN THAT MUNICIPAL CORPORATION.

(5) EXCEPT AS OTHERWISE PROVIDED IN THIS DIVISION, NOTHING IN THIS DIVISION IS INTENDED TO AFFECT THE WITHHOLDING OF TAXES ON QUALIFYING WAGES PURSUANT TO SECTIONS 198.051, 198.052, AND 198.053.