

SALT BUZZ_{HF}
**COMMON SENSE PREVAILS!
MUNICIPALITIES LOSE PRELIMINARY
INJUNCTION REQUEST.
NOW IS THE TIME TO REGISTER FOR THE
CENTRALIZED COLLECTION OF MUNICIPAL
NET PROFIT TAX.**

FEBRUARY 21, 2018



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ASSOCIATE

Today, February 21, 2018, Franklin County Court of Common Pleas Judge David E. Cain denied the request for a preliminary injunction from the municipal group that is comprised of more than 160 municipalities. The language of the decision has yet to be published. Zaino Hall & Farrin LLC will provide a more detailed analysis once the language is available.

This decision puts to rest, for now, an effort by municipalities to forestall the state's centralized collection of tax on behalf of municipalities, as well as keeps in place the elimination of the anti-competitive municipal throwback rule for years beginning in 2018. A hearing on a permanent injunction is scheduled for December 2018.

Registration is Open

As a reminder, a taxpayer electing into the centralized collection and administration must do so by the first day of the third month after the beginning of the taxpayer's taxable year (March 1 for calendar year taxpayers). The ability to elect to file on a centralized basis is [available here](#) or by filing Form MNP R. A taxpayer electing into the statewide system must also notify each municipal corporation in which the taxpayer conducted business during the previous taxable year. Notification of the election should be made by filing Form MNP MN with each municipality. New

businesses that elect into the centralized collection system are the only taxpayers that are not required to notify any municipal corporations of its election.

If you have any questions, please contact [Adam Garn](#), [Steve Hall](#), [Tom Zaino](#) or [any one of the other professionals](#) at Zaino Hall & Farrin LLC.

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