

# Highlights to the 2025 Edition

This edition of *Baldwin's Ohio Tax Law and Rules 2025* contains material covering changes to Ohio law and recent developments in the decisional law since the last edition was published. Please note that, for ease of handling, the materials in this shipment may ship in more than one box.

As in prior editions, we have also updated forms and references to reflect the latest cases and administrative pronouncements to ensure the most comprehensive and current coverage possible.

## Shelving Instructions

REMOVE and RECYCLE the 2024 edition of Ohio Tax Law and Rules.

PLACE the new 2025 edition of Ohio Tax Law and Rules on your shelf.

## Highlights

- Update on recent legislation that changes the rules and requirements for filing real property tax valuation complaints and appeals in Ohio.
- Update on the tax provisions included in the biennial Ohio appropriations bill for fiscal years 2026 and 2027, including provisions affecting personal income tax rates, interest on sales and use tax refunds, municipal income tax filing requirements and more.
- Update on changes to tax rates for the public utility personal property tax enacted through recent Ohio legislation.
- New and updated forms

Please feel free to contact me if you have any comments, questions, or suggestions about this edition or the material contained in it.

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