

January 9, 2015

The Honorable David W. Phillips  
Union County Prosecuting Attorney  
Union County Justice Center  
221 West Fifth Street, 3rd Floor, Suite 333  
Marysville, Ohio 43040

SYLLABUS:

2015-002

1. The principle of interpretation in R.C. 1.02(F) that “and” may be read as “or” if the sense requires it does not apply to the language of R.C. 715.74(C)(1) that an income tax levied in a joint economic development district may be “based on income earned by persons working in the district and based on the net profits of businesses located in the district.”
2. R.C. 715.74(C)(1) allows a contract forming a joint economic development district to “designate certain portions of the district where ... an income tax may be levied.” R.C. 715.74(C)(1) does not authorize a contract forming a joint economic development district to exempt net profits of businesses from an income tax levied in the portions of the joint economic development district in which those businesses operate.
3. Pursuant to R.C. 715.74(C)(1), provisions in R.C. Chapter 718 that limit a municipal corporation in the exercise of its power to levy an income tax apply to an income tax levied in a joint economic development district. An income tax levied in a joint economic development district may not exempt therefrom the income of persons working in the joint economic development district or the net profits of businesses operating in the joint economic development district.



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OPINION NO. 2015-002

The Honorable David W. Phillips  
Union County Prosecuting Attorney  
Union County Justice Center  
221 West Fifth Street, 3rd Floor, Suite 333  
Marysville, Ohio 43040

Dear Prosecutor Phillips:

You have requested an opinion whether the parties forming a joint economic development district (“JEDD”) have the authority to exempt<sup>1</sup> net profits of businesses<sup>2</sup> from an income tax levied by the JEDD board of directors pursuant to R.C. 715.74(C)(1). You explain that Liberty Township and the City of Marysville seek to create a JEDD under the relevant provisions of R.C. Chapter 715.<sup>3</sup> The contract they execute under R.C. 715.72 will grant the

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<sup>1</sup> When used in the context of income taxes, the word “exemption” means “[a]n amount allowed as a deduction from adjusted gross income, used to determine taxable income.” *Black’s Law Dictionary* 692 (10th ed. 2014). Outside of the tax context, “exemption” also serves as a synonym for “exception” and can mean more generally, “[f]reedom from a duty, liability, or other requirement.” *Id.* Under either definition, an income tax “exemption” means that a category of income otherwise subject to taxation is removed from the tax’s imposition.

<sup>2</sup> “[N]et profit’ for a taxpayer other than an individual means adjusted federal taxable income.” R.C. 718.01(A)(7).

<sup>3</sup> A JEDD may be established pursuant to one of three statutory processes. Ohio Legislative Serv. Comm’n, Analysis, Am. Sub. H.B. 434 (Final Bill Analysis) (Mar. 22, 1999) (recognizing the three ways in which contracting parties can create a JEDD). These processes are set forth in R.C. 715.70, R.C. 715.71, and R.C. 715.72-.81, respectively. *Id.* You have asked

JEDD board of directors the authority, under R.C. 715.74, to levy an income tax within the district. The proposed JEDD will encompass an area zoned for industrial use in which several businesses currently operate. Liberty Township and the City of Marysville desire to exempt the net profits of these businesses from the income tax levied by the JEDD board. Accordingly, you ask the following:

1. May the language of R.C. 715.74(C)(1) authorizing an income tax to be levied in the district “based on income earned by persons working within the district and based on the net profits of businesses located in the district” be interpreted, consistent with R.C. 1.02(F), to allow the imposition of an income tax on the income of persons working within the district “or” the net profits of businesses located within the district?
2. If not, does the language of R.C. 715.74(C)(1) that “the contract may designate certain portions of the district where such an income tax may be levied” allow the JEDD contract to exempt the net profits of business activity from the JEDD income tax?
3. Given that any income tax imposed by the JEDD must “follow the provisions of Chapter 718. of the Revised Code,” does R.C. Chapter 718 limit the ability of the JEDD contract to distinguish between individuals and corporations in the imposition of the JEDD income tax by the district board?

The resolution of these questions requires an analysis of the legislation governing JEDDs and the interplay of these statutes with R.C. Chapter 718.

### **The Revised Code Provides for the Creation of JEDDs to Promote Economic Development**

Legislation providing for the creation of JEDDs was first adopted in 1993 under R.C. 715.70 and R.C. 715.71. *See Desenco, Inc. v. City of Akron*, 84 Ohio St. 3d 535, 536, 706 N.E.2d 323 (1999) (in the early 1990s, the General Assembly enacted legislation “that allowed for the creation of JEDDs”). The “alternative procedures and requirements” of R.C. 715.72-.81 were added in 1995. *Id.* at 537; *see also* 2011 Op. Att’y Gen. No. 2011-007, at 2-50 (“JEDDs are created pursuant to the provisions of R.C. 715.70, R.C. 715.71, or R.C. 715.72-.81”). The legislation authorizes municipal corporations, townships, and counties to create JEDDs under contract using one of the three procedures set forth in R.C. 715.70, 715.71, and 715.72-.81. Ohio Legislative Serv. Comm’n, Analysis, Am. Sub. H.B. 434 (Final Bill Analysis) (Mar. 22, 1999) (recognizing the three ways in which contracting parties can create a JEDD). The municipalities, townships, and counties that enter into a contract under which a JEDD is created under R.C.

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us about R.C. 715.74, and thus it appears that Liberty Township and the City of Marysville intend to create a JEDD under R.C. 715.72-.81.

715.72-.81 are defined by statute as the “[c]ontracting parties.” R.C. 715.72(A)(1). The purpose of the JEDD statutes is to facilitate economic development and create employment opportunities in the areas of the JEDD. *See* R.C. 715.70(B)(1); R.C. 715.71(B); R.C. 715.72(C); *see also Desenco, Inc. v. City of Akron*, No. 18321, 1997 WL 778845, at \*2 (Summit County Dec. 10, 1997) (recognizing this purpose in analyzing the constitutionality of R.C. 715.72(C)(1)) *aff’d*, 84 Ohio St. 3d 535 (1999). Each of the statutes authorizing the creation of a JEDD explicitly reflects this purpose in its language. *See* R.C. 715.70(B)(1); R.C. 715.71(B); R.C. 715.72(C). By way of example, R.C. 715.72(C) provides:

One or more municipal corporations, one or more townships, and, under division (D) of this section, one or more counties may enter into a contract pursuant to which they create as a joint economic development district one or more areas *for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in this state and in the area of the contracting parties.* (Emphasis added.)

**A JEDD Contract May Authorize the JEDD Board of Directors to Levy an Income Tax under R.C. 715.74(C)(1)**

“Once created, the [JEDD] is governed by a board of directors established by the contract.” *Desenco*, 84 Ohio St. 3d at 537. The contract “enumerate[s] the specific powers, duties, and functions of the board,” and explains how the board will be governed. R.C. 715.74(B). The JEDD board possesses only those powers specifically granted to it by the contracting parties and by the statutory provisions in R.C. 715.72-.81. *See* R.C. 715.78(B) (“[a] board ... has no powers except as described in sections 715.72 to 715.81 of the Revised Code and in the contract creating the joint economic development district”).

Pursuant to R.C. 715.74(C)(1), the contracting parties may give the board “the power to adopt a resolution to levy an income tax within the [JEDD].” R.C. 715.74(C)(1). The income of persons working, and the net profits of businesses operating, within the JEDD are subject to the JEDD income tax. *Id.* (“[t]he income tax may be levied ... based on income earned by persons working within the district and based on the net profits of businesses located in the district”). R.C. 715.74(C)(1) declares that an individual residing in the JEDD will have his or her income taxed only if “the income is received for personal services performed in the district.” Further, the income of persons and net profits of businesses are subject to the JEDD income tax only when the persons or businesses work or operate in the portion of the JEDD in which the income tax is levied. *See id.* (“the contract may designate certain portions of the district where such an income tax may be levied”). R.C. 715.74(C)(1) provides, in full:

The contract may grant to the board the power to adopt a resolution to levy an income tax within the district and the contract may designate certain portions of the district where such an income tax may be levied. The income tax shall be used for the purposes of the district or any portion of the district in which the

contract authorizes an income tax and for the purposes of the contracting parties pursuant to the contract. The income tax may be levied in the district based on income earned by persons working within the district and based on the net profits of businesses located in the district, but the income of an individual who resides in the district shall not be subject to such income tax unless the income is received for personal services performed in the district. The income tax of the district shall follow the provisions of Chapter 718. of the Revised Code, except that no vote shall be required. The rate of the income tax shall be no higher than the highest rate being levied by a municipal corporation that is a contracting party.

As the foregoing language demonstrates, R.C. 715.74(C)(1) sets forth specific parameters within which a JEDD income tax may be levied. For example, the contracting parties may authorize the board to levy an income tax in the entire JEDD or in specified portions of the JEDD. *Id.* (“the contract may designate certain portions of the district where such an income tax may be levied”). The ability to determine in which areas of the JEDD to levy the tax rests exclusively with the contracting parties. *See* 2011 Op. Att’y Gen. No. 2011-007, at 2-52 to 2-53 (recognizing that is within the authority of the contracting parties—not the JEDD board—to determine which areas of the JEDD the income tax “may be levied”).

R.C. 715.74(C)(1) further states that a JEDD income tax “shall follow the provisions of [R.C. Chapter 718], except that no vote shall be required.” According to *Black’s Law Dictionary*, the term “follow,” means “[t]o conform to or comply with; to accept as authority.” *Black’s Law Dictionary* 759 (10th ed. 2014); *see also Random House Webster’s Unabridged Dictionary* 744 (Deluxe ed. 2001) (defining the term, “follow,” to mean “to accept as a guide or leader; accept the authority of or give allegiance to,” or “to conform to, comply with, or act in accordance with; obey”). R.C. Chapter 718, to which R.C. 715.74(C)(1) refers, authorizes a municipal corporation, upon voter approval, to levy a tax on income, and imposes limitations on a municipal corporation’s exercise of the power to levy an income tax. 1992 Op. Att’y Gen. No. 92-004, at 2-11 (“R.C. Chapter 718 sets forth various limitations and restrictions with respect to the levying of a municipal income tax”). Among other things, R.C. Chapter 718 delineates the ways in which a municipal corporation may grant income tax exemptions; lists the types of income a municipal corporation is prohibited from taxing; describes how a municipal income tax should be calculated for businesses operating within and without the municipality’s boundaries; explains how a municipal income tax is applied to members of the General Assembly and state judges or justices; and sets forth the methods by which a municipal corporation may grant income tax credits to taxpayers. R.C. 718.01(D)(1); R.C. 718.01(E); R.C. 718.01(H); R.C. 718.011; R.C. 718.02; R.C. 718.021; R.C. 718.04; R.C. 718.14-.15.<sup>4</sup> By stating that a JEDD

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<sup>4</sup> The General Assembly recently amended, renumbered, and repealed various provisions of R.C. Chapter 718 in Sub. H.B. 5, 130th Gen. A. (2014) (eff. Mar. 23, 2015). Because the changes made to those provisions will not become effective until March 23, 2015, our summary of R.C. Chapter 718 is based on current law. *See also* Sub. H.B. 5 (uncodified section 3) (“[t]his act applies to municipal taxable years beginning on or after January 1, 2016. For municipal

income tax “shall follow” R.C. Chapter 718’s provisions, R.C. 715.74(C)(1) means that a JEDD board of directors, in levying an income tax within a JEDD, shall comply with those provisions in the same way that a municipal corporation complies with R.C. Chapter 718 in levying a municipal income tax. In other words, pursuant to R.C. 715.74(C)(1), R.C. Chapter 718 guides and limits the imposition of a JEDD income tax in the same way the chapter guides and limits the imposition of a municipal income tax.<sup>5</sup>

**R.C. 1.02(F)’s Statutory Interpretation Principle Does Not Apply to the Language of R.C. 715.74(C)(1)**

Having summarized the relevant legislative landscape pertaining to JEDDs, we now turn to your questions. In your first question, you ask whether R.C. 1.02(F) affects the interpretation of R.C. 715.74(C)(1) so as to allow the JEDD income tax to be levied on the income of persons working within the district *or* on the net profits of businesses located in the district. The relevant language of R.C. 715.74(C)(1) states: “The income tax may be levied in the district based on income earned by persons working within the district *and* based on the net profits of businesses located in the district.” (Emphasis added.) R.C. 1.02(F) provides: “As used in the Revised Code, unless the context otherwise requires: ... ‘And’ may be read ‘or,’ and ‘or’ may be read ‘and’ if the sense requires it.” In this instance, the sense does not require the application of R.C. 1.02(F).

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taxable years beginning before January 1, 2016, tax administrators may continue to administer, audit, and enforce the income tax of a municipal corporation under Chapter 718. and ordinances and resolutions of the municipal corporation as that chapter and those ordinances and resolutions existed before January 1, 2016”).

<sup>5</sup> R.C. 715.74(C)(1) provides one exception to this rule, stating that “[t]he income tax of the district shall follow the provisions of [R.C. Chapter 718], *except that no vote shall be required.*” (Emphasis added.) The vote to which this language refers is addressed in R.C. 718.01(C), which requires a municipal corporation to seek voter approval when it proposes to impose an income tax with a rate in excess of one per cent. *See* R.C. 718.01(C) (“[n]o municipal corporation shall levy a tax on income at a rate in excess of one per cent without having obtained the approval of the excess by a majority of the electors of the municipality voting on the question”); *see also* 2005 Op. Att’y Gen. No. 2005-011, at 2-114 (“R.C. 718.01 requires ... that voters approve any percentage levied in excess of one percent”).

In lieu of requiring a vote under R.C. 718.01(C), R.C. 715.74(C)(1) instead sets forth a limit upon the JEDD income tax rate by providing that it “shall be no higher than the highest rate being levied by a municipal corporation that is a contracting party.” R.C. 715.74(C)(1). Thus, while the income tax levied in a JEDD must otherwise comply with R.C. Chapter 718’s provisions, it is not subject to voter approval.

First, the language of R.C. 715.74(C)(1) is plain and unambiguous. “When the language of a statute is plain and unambiguous and conveys a clear and definite meaning, there is no need ... to apply the rules of statutory interpretation.” *Symmes Twp. Bd. of Trs. v. Smyth*, 87 Ohio St. 3d 549, 553, 721 N.E.2d 1057 (2000); accord *State ex rel. Jones v. Conrad*, 92 Ohio St. 3d 389, 392, 750 N.E.2d 583 (2001). Therefore, R.C. 1.02(F)’s interpretation principles do not apply to the language of R.C. 715.74(C)(1).

Furthermore, the Ohio Supreme Court advises that R.C. 1.02(F) applies only when the literal meaning of the word “and” or “or” “would do violence to the evident intent and purpose of the lawmakers” or would render the sense of the statute in which it is used “dubious.” *In re Adoption of McDermitt*, 63 Ohio St. 2d 301, 304, 408 N.E.2d 680 (1980) (quoting *In re Estate of Marrs*, 158 Ohio St. 95, 99, 107 N.E.2d 148 (1952) (internal quotations omitted)); see also *In re Estate of Marrs*, 158 Ohio St. at 99 (“the fact that the terms of the legislative enactment when given their literal meaning may prove onerous in some instances is not sufficient to warrant a court in arbitrarily changing plain and unambiguous language employed by the legislative body in the enactment”). Neither of these circumstances is present here. Accordingly, the word “and” in R.C. 715.74(C)(1) must be given its literal meaning and should not be used interchangeably with the word “or.”<sup>6</sup>

#### **R.C. 715.74(C)(1) Authorizes the Contracting Parties to Designate Certain Geographical Areas of the JEDD in which an Income Tax May Be Levied**

Your second question asks whether the language of R.C. 715.74(C)(1) that “the contract may designate certain portions of the district where such an income tax may be levied” allows the JEDD contract to exempt the net profits of business activity from the JEDD income tax. As explained more fully below, this language does not authorize a JEDD contract to exempt net profits of businesses from a JEDD income tax when the income tax is levied in the portions of the JEDD in which those businesses operate.

The contracting parties creating a JEDD are not required to authorize the board to levy an income tax in the entire JEDD. See 2011 Op. Att’y Gen. No. 2011-007, at 2-52 to 2-53 (“the JEDD contracting parties may amend the JEDD contract to exempt a particular area from the

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<sup>6</sup> It is not uncommon for courts to refuse the application of R.C. 1.02(F) when the sense and context do not require it. See, e.g., *State v. Henry*, 4 Ohio St. 3d 44, 46, 446 N.E.2d 436 (1983) (refusing to apply R.C. 1.02(F) to R.C. 2901.02(B), which provided that “[a]ggravated murder, and any offense for which death may be imposed as a penalty, is a capital offense”); *Marion Cnty. Park Dist. v. Ohio Pub. Works Comm’n*, Marion App. No. 9-03-09, 2004-Ohio-17, ¶16 (finding that the application of R.C. 1.02(F)’s principles would contravene the clear intention of the General Assembly); *Distrib. Pharmacy, Inc. v. Ohio State Bd. of Pharmacy*, 41 Ohio App. 3d 116, 117-18, 534 N.E.2d 914 (Cuyahoga County 1987) (reasoning that the use of R.C. 1.02(F) was not necessary, as the statute’s unambiguous use of the word “or” in its disjunctive form did not “do violence to the statute”).

JEDD income tax”). Rather, R.C. 715.74(C)(1) authorizes the contract to “designate *certain portions* of the district where such an income tax may be levied.” R.C. 715.74(C)(1) (emphasis added); *see also* Ohio Legislative Serv. Comm’n, Analysis, Am. Sub. H.B. 434 (Final Bill Analysis) (Mar. 22, 1999) (acknowledging that JEDD contracting parties can exempt particular areas from the tax). In other words, the contracting parties may choose to designate certain geographical areas of the JEDD in which the board may levy an income tax, as opposed to authorizing the board to levy an income tax in the entire district. The net profits of businesses operating in the geographical areas of the JEDD not designated for the income tax levy are excluded from the imposition of the JEDD income tax.

The language of R.C. 715.74(C)(1) that authorizes the contract to “designate certain portions of the district where ... an income tax may be levied” does not authorize a JEDD contract to exempt the net profits of businesses from an income tax levied in the portions of the JEDD in which those businesses operate. When a JEDD contract authorizes the board to levy an income tax in certain portions of the district, the net profits of businesses operating in those designated portions are subject to the JEDD income tax.

In your letter, you quote syllabus paragraph 3 of 2011 Op. Att’y Gen. No. 2011-007: “The municipalities, townships, or counties that are parties to the contract creating the [JEDD] may provide for an exemption to the [JEDD] income tax, and may do so by amending the contract creating the [JEDD].” You read this language to mean that an exemption may be provided “for any ‘activity,’ ‘business,’ or ‘area’ from the JEDD income tax.” We cannot ratify this interpretation of 2011 Op. Att’y Gen. No. 2011-007.

2011 Op. Att’y Gen. No. 2011-007 was issued to the prosecuting attorney of Licking County in response to specific questions posed about the application of a JEDD income tax in an already-existing JEDD. The Licking County prosecutor’s letter presented a particular set of facts and asked, among other things, whether the JEDD board could exempt the profits of seasonal crop production activities from an income tax levied under R.C. 715.74(C)(1). *See* 2011 Op. Att’y Gen. No. 2011-007, at 2-49 to 2-50. We concluded that the board could not exempt the profits because the JEDD contract authorized the board to impose the income tax in the entire district, and the board did not possess the authority to amend the contract to change in which areas the tax could be levied. *Id.* at 2-52. Relying on R.C. 715.74(C)(1), we recognized that the authority to effectuate such an amendment rested solely in the hands of the contracting parties. *Id.* The language referenced in your letter recognizes the contracting parties’ power under R.C. 715.74(C)(1) to exempt or except certain portions or areas of the JEDD from the imposition of an income tax. It was not meant to suggest that parties forming a JEDD may exempt the net profits of businesses from an income tax levied in the portion of the JEDD in which those businesses operate.



**Under R.C. 718.01(D)(1), the Net Profits of Businesses May Not Be Exempt from a JEDD Income Tax**

In your third question, you ask whether R.C. Chapter 718 limits the ability of a JEDD income tax to be levied on the income of persons working in the JEDD while exempting from the tax the net profits of businesses operating in the same areas.

R.C. 715.74(C)(1) authorizes an income tax to “be levied in the district based on income earned by persons working within the district and ... on the net profits of businesses located in the district.” Nothing in the statute—or anywhere else in R.C. Chapter 715 or R.C. Chapter 718—authorizes an income tax to be levied on the income of persons working within the JEDD, while exempting the net profits of businesses operating in the same district. In fact, R.C. 718.01(D)(1) explicitly prohibits such an exemption, stating: “Except as otherwise provided in this section, no municipal corporation shall exempt from a tax on income compensation for personal services of individuals over eighteen years of age or the net profit from a business or profession.”<sup>7</sup>

The exceptions to R.C. 718.01(D)(1)’s prohibition are found in R.C. 718.01(E)(1), 718.01(H), and R.C. 718.011.<sup>8</sup> Absent the applicability of one of these delineated exceptions, R.C. 718.01(D)(1) makes clear that neither net profits from a business nor individual compensation for personal services are to be exempt from a municipal tax on income. *See* 2011 Op. Att’y Gen. No. 2011-007, at 2-51 to 2-52 (recognizing R.C. 718.01(D)(1)’s application in finding that a municipality may not exempt the net profits of seasonal crop activity from a

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<sup>7</sup> Substitute H.B. 5, *see* note 4, *supra*, repeals the language of R.C. 718.01(D)(1) effective March 23, 2015. No language in this bill, however, repeals or amends the language of R.C. 715.74(C)(1) that permits JEDD contracting parties to designate particular areas in a JEDD in which a JEDD income tax may be levied. We also discern nothing in Sub. H.B. 5 that leads us to question our conclusion that R.C. 715.74(C)(1) does not authorize JEDD contracting parties to exempt from a JEDD income tax the net profits of businesses located in those portions of the JEDD in which the tax is levied. And while Sub. H.B. 5 repeals the language of R.C. 718.01(D)(1), nothing in this legislation expressly authorizes a municipal corporation to exempt the net profits of businesses from a municipal income tax.

<sup>8</sup> R.C. 718.01(E)(1) permits a municipal corporation to exempt income arising from the sale or disposition of stock options or “[c]ompensation attributable to a nonqualified deferred compensation plan ... described in section 3121(v)(2)(C) of the Internal Revenue Code.” R.C. 718.01(E)(1)(a)–(b). R.C. 718.01(H) contains a long list of items that a municipality may not subject to an income tax, including military pay, certain intangible income, and the income of transit employees under R.C. Chapter 306. *See* R.C. 718.01(H)(1)–(12). R.C. 718.011 prohibits a municipal corporation from taxing compensation received by a nonresident for services performed in the municipality less than twelve days a year unless one of the exceptions codified in R.C. 718.011(A) or (B) applies.

municipal income tax). By virtue of R.C. 715.74(C)(1), R.C. 718.01(D)(1)'s limits have equal application to an income tax levied in a JEDD. *See* R.C. 715.74(C)(1) (expressly availing the income tax authorized thereunder of R.C. Chapter 718's provisions, mandating, in relevant part, that "the income tax of the district shall follow the provisions of Chapter 718. of the Revised Code"). Accordingly, an income tax levied in a JEDD may not exempt therefrom the income of persons working in the JEDD or the net profits of businesses operating in the JEDD.

### **Conclusions**

In sum, it is our opinion, and you are hereby advised that:

1. The principle of interpretation in R.C. 1.02(F) that "and" may be read as "or" if the sense requires it does not apply to the language of R.C. 715.74(C)(1) that an income tax levied in a joint economic development district may be "based on income earned by persons working in the district and based on the net profits of businesses located in the district."
2. R.C. 715.74(C)(1) allows a contract forming a joint economic development district to "designate certain portions of the district where ... an income tax may be levied." R.C. 715.74(C)(1) does not authorize a contract forming a joint economic development district to exempt net profits of businesses from an income tax levied in the portions of the joint economic development district in which those businesses operate.
3. Pursuant to R.C. 715.74(C)(1), provisions in R.C. Chapter 718 that limit a municipal corporation in the exercise of its power to levy an income tax apply to an income tax levied in a joint economic development district. An income tax levied in a joint economic development district may not exempt therefrom the income of persons working in the joint economic development district or the net profits of businesses operating in the joint economic development district.

Very respectfully yours,

A handwritten signature in blue ink that reads "Michael Dewine". The signature is written in a cursive, flowing style.

MICHAEL DEWINE  
Ohio Attorney General