

On March 25, 2020, the Ohio General Assembly approved Am. Sub. H.B. 197 (H.B. 197) – an emergency response to the coronavirus disease 2019 (COVID-19) pandemic. Governor DeWine signed H.B. 197 into law on March 27, 2020. This legislation includes important provisions for the governance and operations of Ohio local governments during this pandemic.

The following is a summary of provisions that will impact Ohio local governments. Please click [here](#) for the text of the entire legislation.

Primary election – “Absent voting” relating to the primary election scheduled for March 17 has been extended to April 28, 2020. Voters taking advantage of this must have been registered to vote in Ohio as of February 18, 2020, and they need to have their ballots (a) received by the appropriate board of election not later than 7:30 p.m. on April 28, 2020, or (b) postmarked on or before April 27, 2020, and received not later than May 8, 2020 (with a separate submission deadline for uniformed services and overseas absent voters).

Working from home – During the period of emergency declared by Executive Order 2020-01D (issued by Governor DeWine on March 9, 2020, herein referred to as the “Executive Order”) and for 30 days after the cessation of that period, any day that an employee performs personal services at a location (including the employee’s home) to which the employee is required to report as a result of the emergency declaration is treated as a day worked at the employee’s principal place of work, rather than the location at which the employee must work as a result of the declaration. In plain English, employers can continue withholding and remitting on wages paid during this period the municipal income taxes for the municipality in which the employer is located, rather than the municipalities in which the employees reside and perform services during the period covered (plus an additional 30 days) by that Executive Order.

Deferment of tax payment deadlines – On March 27, the Ohio Tax Commissioner exercised the authority granted under H.B. 197 to defer the filing and payment deadlines for various Ohio taxes. The commissioner moved to July 15 the filing and payment deadlines that otherwise would fall on April 15, as well as the June 15 deadline for the second quarter estimated income tax payment. No interest or penalties will accrue as a result of the extended deadlines. With the exception of municipal net profits taxes administered by the state, these deferrals do not expressly cover Ohio municipal income tax filing and payment deadlines. Under Chapter 718 of the Ohio Revised Code, however, the municipal income tax filing and payment deadlines are tied to the same deadlines that apply to the Ohio state income tax and Ohio school district income taxes. The delay from April 15 to July 15 in the Ohio state and school district income tax filing and payment deadlines will, therefore, trigger the same delay in the Ohio municipal income tax filing and payment deadlines.

Open meetings – As described in more detail in our [prior alert](#) from March 26, 2020, public body and committee members “may hold and attend meetings and may conduct and attend hearings by means of teleconference, video conference, or any other similar electronic technology.” Those members who attend meetings in such a manner “shall be considered present as if in person at the meeting or hearing, shall be permitted to vote, and shall be counted for purposes of determining whether a quorum is present at the meeting or hearing.” Resolutions, rules and formal actions taken under such circumstances shall have the same effect as if they had occurred during an open meeting/hearing attended in person.

Drinking water access and charges – The Director of Environmental Protection may issue orders to public water systems regarding access to water service and fees or charges they are permitted to charge their customers. The director may order a public water system to (i) restore water service to any customer whose service was disconnected for nonpayment of fees or charges, (ii) waive all fees for connection or reconnection to the public water system, or (iii) prohibit disconnecting customers for nonpayment of fees or charges. If a public water system fails to comply with such an order from the director, they may be subject to administrative, civil and criminal penalties.

Tolling of both criminal and civil statutes of limitations

– Criminal, civil and administrative statutes of limitations and other court time limitations that are set to expire between March 9, 2020, and the sooner of (i) the date the state of emergency ends or (ii) July 30, 2020, are tolled.

Validity of licenses extended – If a license, issued by the state or a political subdivision, is set to expire during the state of emergency, it is valid until the sooner of (i) 90 days after the state of emergency ends or (ii) December 1, 2020.

The state does urge all licensees to take reasonable steps to renew their licenses within the time extensions.

Effectiveness of provisions – Unless otherwise stated above, these provisions are effective during the period of emergency declared in the governor's Executive Order, but not later than December 1, 2020.

These are summaries of selected provisions only. Please contact the lawyer with whom you normally work for assistance in navigating your specific concerns under this new law.



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The contents of this update are not intended to serve as legal advice related to individual situations or as legal opinions concerning such situations, nor should they be considered a substitute for taking legal advice.