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Client Bulletin



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Ohio's First "Back to School" Sales Tax Holiday: August 7-9

Senate Bill 243 enacted a one-time sales tax holiday starting at 12:01 a.m. on Friday, August 7, and ending at 11:59 p.m. on Sunday, August 9. During this time period, certain clothing, school supplies, and school instructional materials can be purchased without paying Ohio sales tax or Ohio use tax on purchases over the internet where no sales tax is charged. There is a \$75 PER ITEM limit for clothing and a \$20 PER ITEM limit for school supplies and instructional materials. The Sales Tax Holiday FAQs on the Ohio Department of Taxation's website give good information as to what items of clothing qualify, what types of items qualify as school supplies and school instructional material, and answers to a myriad of other questions.

Ohio Bureau of Workers' Compensation Changes Premium Payments

Although, since its inception, Ohio employers have paid their Ohio Workers' Compensation premiums retrospectively, the Bureau of Workers' Compensation (BWC) is now changing to a prospective premium payment system (which is the system standard in the insurance industry). These changes are effective July 1, 2015 for private employers, and will be effective January 1, 2016 for public employers. There are some benefits to this change. Private employers are receiving an overall base-rate reduction of two percent. Now there will be more flexible payment options: monthly, bi-monthly, quarterly, bi-annually, or annually. As a transition aid, the BWC is offering a one-time eight month premium credit given to all state fund employers. Employers will receive a 100% credit to the final retrospective payment due in August 2015, for January 1, 2015 through June 30, 2015, plus a 1/6 credit on the first prospective payment, for the period July 1, 2015 through June 30, 2016. Based on these credits, private employers do not need to make a prospective installment payment until August 31, 2015 (what would have been the due date of a private employer's usual retrospective payment).

BWC's prospective billing is using estimated payroll for the upcoming year, so there will be a reconciliation based on the report submitted annually for the previous policy year. This new report will be due for private employers in July 2016 and in January 2017 for public employers. BWC will then do a reconciliation and if an underpayment has been made, the employer will be billed for the underpayment during the prior year, and if an overpayment has been made, the employer will receive a refund.

For those entering into contracts with private employers, prospectively it will be much easier to verify that the contractor actually does have workers' compensation coverage.

Annual Duck Races, 5K Run and Family Fun Day-The Alpha Group

Saturday, August 8, is The Alpha Group's Annual Duck Races, 5K Run and Family Fun Day at Mingo Park in Delaware. Registration for the 5K run is at 7:30 a.m., and the run starts at 8:00 a.m. Duck races begin at 11 a.m. Ducks are \$5 each, or three for \$12.

Continued . . .

Public Hearing-Update of Delaware County Regional Sewer District Master Plan-August 20

There will be a public hearing on Thursday, August 20, from 6:30 p.m. to 8:30 p.m. at the Frank D. Willis Government Building, 2079 U.S. 23 North, Suite 1, Delaware, Ohio. The Regional Sewer District is holding the public hearing to gather input on development, planning densities and other concerns relating to sanitary sewer. Each person wishing to make public comment must sign in at the beginning of the meeting and limit his/her comments to three minutes. As an alternative, comments can be submitted on a comment card. Developers submitting project-specific information may complete a Development Project Information Questionnaire on www.co.delaware.oh.us/sanitary.

ROCK THE BOAT 2—August 28, 2015, 6-10 p.m., SourcePoint, 800 Cheshire Road, Delaware

The law firm is honored again to be the Presenting Sponsor of SourcePoint's (formerly the Council for Older Adults) Caribbean Cruise fundraiser on August 28, 2015, from 6-10 p.m.. The fundraiser supports programs and services for Delaware County adults who want to "thrive after 55." In addition to food and beverages, there will be live steel drum music, dancing, casino and carnival games, and live and silent auctions. Single tickets are \$40, two tickets are \$75, and an Island Package (six tickets) is \$200. Each ticket is also a raffle ticket for a Caribbean cruise for two. The law firm is the Downtown Delaware ticket purchase location. For more details, go to www.mysourcepoint.org/cruise.

The photo is of SourcePoint's "flamingo invasion" of the law firm, taken by SourcePoint as a publicity photo for Rock the Boat 2.



Firm's Redesigned Website

The law firm is pleased to announce that it has a redesigned website, which is compatible with mobile devices. Please take a look-www.mmpdlaw.com.

Notice

This bulletin provides general information and is not legal advice. Please contact us if you need legal advice.

If you have friends or associates who you think would enjoy receiving a copy of this Client Bulletin, please feel free to forward it on. Thank you.

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