

Publications

The Ohio SALT Chronicle – Issue 5

Related Professionals

[Anthony L. Ehler](#)

[David A. Froling](#)

[Steven L. Smiseck](#)

Related Services

[Property Tax Management](#)

[State and Local Taxation](#)

Related Industries

[Retail and Consumer Products](#)

AUTHORED ARTICLE | 12.9.2025

Do Pennies Make Cents? Retail Operations and the Looming Penny Shortage

The nation recently slid past Black Friday and now is bounding through the busy holiday retail season. Retailers should be preparing for a unique challenge that awaits in the New Year.

Ohio Board of Tax Appeals Rejects Tax Commissioner's Request for Proof Requirements not Required by Statute and Restores Fair Consideration of Testimonial Evidence

The Ohio Board of Tax Appeals (Board) has found that chargebacks, i.e., above the line price reductions, are not discounts to the customer and should not be included in "gross receipts" for Commercial Activity Tax (CAT) purposes.

Ohio Legislature Proposes Changes to the Taxpayer Bill of Rights That Would Increase Responsibilities for Ohio Tax Commissioner and BTA

The General Assembly has recently proposed legislation to update Ohio's Taxpayer Bill of Rights. House Bill 613 (H.B. 613) has been introduced but not yet assigned to a committee for review. The Bill offers several sweeping changes in the tax reassessment and appeal process.