

## **TAXPAYERS' RIGHTS AND RESPONSIBILITIES**

### **Section 181.18**

"TAXPAYERS' RIGHTS AND RESPONSIBILITIES" means the rights provided to taxpayers in section 718.11, 718.12, 718.19, 718.23, 718.36, 718.37, 718.38, 5717.011 and 5717.03 of the Ohio Revised Code and any corresponding ordinances of the Municipality, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. of the Ohio Revised Code and resolutions, ordinances and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.