

Sec. 5747.50. (A) As used in this section:

D) Each municipal corporation ~~which has in effect a tax imposed under Chapter 718. of the Revised Code that imposes a tax on income~~ shall, no later than the thirty-first day of August of each year, certify to the tax commissioner the total amount of income taxes collected by ~~such the~~ municipal corporation ~~pursuant to such chapter~~ during the preceding calendar year, the amount of such revenue derived from taxes paid by resident individuals, and the amount of such revenue derived from taxes paid by nonresident individuals. The commissioner shall publish that information on the department of taxation's web site. The tax commissioner may withhold payment of local government fund moneys pursuant to division (C) of this section from any municipal corporation ~~for failure~~ that fails to comply with this reporting requirement.