

# Legal Insights

February 2022

*Legal Insights is a newsletter of timely and practical legal information that we hope you can use in your professional and personal pursuits. Please contact your attorney at Nicola, Gudbranson & Cooper if you have any questions or comments or if you would like to suggest topics of interest for future issues.*



## Ohio's Updated Municipal Income Tax Rules Regarding Employees Who Work Remotely

By *Matthew Stanley, Associate*

Prior to the pandemic, Ohio employers with a fixed worksite location were not required to withhold municipal income tax from an employee's compensation for another municipality unless that employee worked more than 20 days in the other municipality (the "20-Day Rule").

With the onset of the pandemic, Gov. Mike DeWine signed emergency legislation on March 27, 2020, that made an accommodation to employers and those municipalities whose local businesses experienced large and unexpected amounts of their workforce transition to work-from-home employees as a result of COVID-19. This accommodation essentially froze an employee's principal place of work to where it was pre-pandemic and allowed Ohio employers to disregard the 20-Day Rule for the purpose of withholding the municipal income tax of its work-from-home employees.

Read the full article [here](#).

## Should You Amend Your LLC Operating Agreement to Comply with Ohio's Revised Limited Liability Company Act?

By *Bruce L. Waterhouse, Jr., Member*

The Ohio Revised Limited Liability Company Act ("Revised LLC Act") becomes effective February 11, 2022, and will replace the former Chapter 1705 of the Ohio Revised Code with a new Chapter 1706.

The Revised LLC Act is a total rewrite of the prior statute. As a result of the changes brought about by the new law, the Ohio Secretary of State will update its Ohio Business Central Filing System website with new online forms that conform to the new law.

Should LLCs formed under the old law update their operating agreements to comply with the Revised LLC Act? Although there is no express requirement in the Revised LLC Act to update an operating agreement that was adopted under the old statute, there may be benefits in doing so to the LLC, its members, or those who manage its affairs.

Read the full article [here](#).

## Ohio Legislative Update

By *Michael E. Cicero, Member*

I hope the New Year finds each and every one of you in good health and good spirits. Below is a summary of some of the more interesting legislation recently enacted by the Ohio Legislature, which will take effect in the coming weeks:

### Senate Bill 54:

- Aims to reduce the number of "spoof" or "robo" calls.
- Allows the Attorney General to investigate alleged violations and to impose civil penalties.
- Also specifies that a violation that involves a consumer transaction is considered "an unfair or deceptive act or practice" and authorizes the Attorney General to investigate and prosecute as appropriate.

For a full update on the recent legislation, click [here](#).

## Firm News

On February 7, 2022, Michael Cicero argued before the Ohio Supreme Court in the case of *Newburgh Heights v. State of Ohio*, advocating for municipal Home Rule rights across the entire State as related to traffic photo enforcement programs. The Court's decision will be released in the coming months.

Matt Fitzsimmons is once again co-teaching a full-semester course on Mediation at Cleveland-Marshall College of Law at Cleveland State University this winter semester with U.S. District Court Judge Dan Aaron Polster. We are proud to announce that Matt also has once again been selected as an Ohio Super Lawyer in Business Litigation for 2022.

Nicola, Gudbranson & Cooper's Immigration Group recently received Tier 1 recognition as a Best Law Firm in the 2022 Edition of *U.S. News – Best Lawyers®*. The Tier 1 designation is reserved for those firms earning the highest scores during the publication's annual review process. In addition, the firm is proud to announce that Karen Moss and Brad Ortman have once again been selected as Best Lawyers for their work in NGC's immigration law practice.

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## Will the MLB Lockout Affect this Season of Minor League Baseball?

By [Jim Juliano](#), Member

In a normal baseball season, by this time we would be talking about pitchers, catchers, spring training, try-outs, and Opening Day. But this is not a normal baseball season.

As of December 2, 2021, Major League Baseball (MLB) locked out the Major League Baseball Players' Association (MLBPA), and as of this writing on February 14, 2022, the two sides have reported only minimal progress toward resolving the labor dispute.

There is still time to resolve the lockout before Opening Day, but each passing day puts spring training and the related Minor League Baseball (MiLB) season in deeper jeopardy.

Read the full article [here](#).

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