

# The Supreme Court of Ohio

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## CASE ANNOUNCEMENTS

August 3, 2021

[Cite as 08/03/2021 Case Announcements #2, 2021-Ohio-2617.]

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## RECONSIDERATION OF PRIOR DECISIONS

### **2020-0795. Willacy v. Cleveland.**

Board of Tax Appeals, No. 2018-758. Reported at \_\_ Ohio St.3d \_\_, 2021-Ohio-1734, \_\_ N.E.3d \_\_. On motion for reconsideration. Motion denied.

Fischer, J., dissents, with an opinion.

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#### **FISCHER, J., dissenting.**

{¶ 1} As I stated in my dissenting opinion in this case, *see Willacy v. Cleveland Bd. of Income Tax Rev.*, \_\_ Ohio St.3d \_\_, 2021-Ohio-1734, \_\_ N.E.3d \_\_, ¶ 26 (Fischer, J., dissenting), and my dissenting opinion in *Willacy v. Cleveland Bd. of Income Tax Rev.*, 159 Ohio St.3d 383, 2020-Ohio-314, 151 N.E.3d 561, ¶ 60 (Fischer, J., dissenting), I believe that our tax-law jurisprudence has gone astray, improperly sanctioning the taxation of nonresidents when there is little or no jurisdictional connection between those people, their income, and the state or municipality taxing them. Accordingly, I respectfully dissent and would grant appellant Hazel M. Willacy's motion for reconsideration to correct that error here. *See State ex rel. Huebner v. W. Jefferson Village Council*, 75 Ohio St.3d 381, 383, 662 N.E.2d 339 (1995).

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