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even to high-ranking executives in town to conduct business. Currently, seven cities impose a jock tax.

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The U.S. Supreme Court has refused to hear in an appeal in a case involving a “jock tax” for National Football League (NFL) players visiting Cleveland. But the decision,

which favors the two former players who kicked off the lawsuit, doesn't change the

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Revenue-hungry authorities have seen the jock tax as a way to help fill their coffers, so the trend towards more and higher taxes is continuing. Currently, seven cities with NFL franchises — Cincinnati, Cleveland, Detroit, Kansas City, Philadelphia, Pittsburgh and St. Louis – impose a jock tax. An eighth city with a jock tax, Columbus, Ohio, is home to a National Hockey League (NHL) franchise.

But there's no uniformity of law or clear consensus on how the issue should be handled around the country. In the meantime, the Ohio Supreme Court ruled that Cleveland's taxing method was invalid.

The two NFL players in the new case are Hunter Hillenmayer, who played eight years for with the Chicago Bears, and Jeff Saturday, a 14-year veteran who spent most of his career with the Indianapolis Colts. In 2005, Hillenmayer played in one regular season game in Cleveland against the Browns, as well as two exhibition games in other years. Instead of basing the tax on the days spent in Cleveland during the season, the municipality taxed him by using a percentage of games. Thus, the 2 percent municipal tax was reflected in a 1/20 allocation instead of a 1/170 allocation for 2005 – costing Hillenmayer an extra \$5,000.

Saturday's situation is even more problematic. He didn't attend the Colts game in Cleveland in 2008 because he was injured and stayed at home in Indianapolis. Nevertheless, the municipality still imposed a tax of more than \$3,200 on the player better known as Peyton Manning's long-time center.

But the Ohio Supreme Court eventually ruled against Cleveland. Following the decision of the nation's top court's to let the ruling stand, Cleveland officials are now scrambling to revise its jock tax to comply with the edict. Note: Under Ohio law, local governments generally can't charge out-of-town workers municipal income tax unless they work there for more than 12 days per year, but professional athletes and entertainers are specifically excluded from the ban.

This case has been closely watched by other jurisdictions as it worked its way

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