



BRIGHAM M. ANDERSON

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February 13, 2026

Mr. David Yost
Ohio Attorney General
30 East Broad Street
Columbus, OH 43215
Opinionrequest@ohioattorneygeneral.gov

Dear Attorney General Yost:

I am writing to request an opinion with regard to the following questions:

1. Is it permissible for the City of Ironton to share income tax revenue with Lawrence County, Ohio?
2. Is it permissible for the City of Ironton, Ohio to enter into a contract with Lawrence County, Ohio, to further an economic development project, whereby the City of Ironton would pay an annual sum of money to Lawrence County, Ohio?

To provide context a business located in the City of Ironton is contemplating a significant expansion. As part of the expansion the County is going to be required to sell the Lawrence County Engineer's garage (located in the City of Ironton and adjacent to said business). This will necessitate a move of the County Engineer's garage and equipment. The estimated cost to Lawrence County, Ohio for the move is \$3,000,000.00. The City has a 1% income tax of all individuals working within the City limits as well as all residents. Lawrence County is requesting an amount equal to 10% of the anticipated additional income tax to be paid to the County for assistance with said relocation.

I have attached a copy of the proposal from Lawrence County, Ohio to the City of Ironton for your review.

If you should have any questions or need any additional information, please feel free to contact me.

Very truly yours,


Brigham M. Anderson
Prosecuting Attorney

Attachment