I. Franklin County Law Library - https://lawlibrary.franklincountyohio.gov/ and reference email FCLL-Info@franklincountyohio.gov
II. Franklin County Law Library LibGuides - https://fclawlib.libguides.com/
III. Cornell’s Legal Information Institute - https://www.law.cornell.edu/
IV. Federal Legislative History - https://www.congress.gov/
V. Congressional Record - https://www.govinfo.gov/app/collection/crecb_gpo/_crecb
VI. Federal Register - https://www.federalregister.gov/
XIII. Ohio Board of Tax Appeals Opinions - https://ohio-bta.modria.com/list?id=8
XIV. Ohio Department of Taxation Guidance - http://www.tax.ohio.gov/communications/information_releases.aspx
    and http://www.tax.ohio.gov/legal/tc_opinions.aspx
XV. Ohio Business Gateway at http://business.ohio.gov/