

**422.19 Scope of nonresidents tax.**

The tax herein imposed upon certain income of nonresidents shall apply to all such income actually received by such nonresident regardless of when such income was earned. If the nonresident is reporting on the accrual basis it shall apply to all such income which first became available to the nonresident so that the nonresident might demand payment thereof regardless of when such income was earned. The duty to withhold herein imposed upon withholding agents shall apply only to amounts paid after June 30, 1937.

[C39, §6943.051; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.19]

Referred to in [§422.16](#), [422.38](#)