

ZHF Tax BUZZ – 2019 wrap up on Tax Legislation

Happy New Year!

As 2019 came to an end, we are now halfway through the current Ohio General Assembly. Attached is a summary report on the status of all the tax legislation (and then some) that has passed thus far and/or is currently pending before the Ohio Legislature.

Please let us know if you have any questions on any of these pieces of legislation or if we can be of assistance on any matter, now or anytime during the legislative process. ZHF stands by ready to assist at any point in time.

Thank you, we hope you enjoyed the Holiday season with your families! We look forward to continuing working with you well into the new year and beyond. If you have any questions, please reach out to either Tom Zaino or Rich Bitonte.

Tax Issues - Legislative Bill Tracking Report - 2019

ZHF Consulting LLC.

Prepared by: Rich Bitonte

Report created on December 18, 2019

- HB6** **CLEAN AIR PROGRAM** (CALLENDER J, WILKIN S) To create the Ohio Clean Air Program, to facilitate and encourage electricity production and use from clean air resources, and to proactively engage the buying power of consumers in this state for the purpose of improving air quality in this state.
Current Status: 7/23/2019 - **SIGNED BY GOVERNOR**; Eff. 10/22/19
ORC Sections: 303.213, 3706.40, 3706.41, 3706.45, 3706.47, 3706.49, 3706.491, 3706.51, 3706.53, 3706.55, 3706.57, 3706.59, 3706.61, 3706.63, 3706.65, 4905.311, 4906.13, 4928.01, 4928.142, 4928.143, 4928.147, 4928.148, 4928.47, 4928.64, 4928.644, 4928.66, 4928.661, 4928.6610, 4928.662, 4928.8, 519.213, 5727.75, 713.081
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-6>
- HB18** **VETERANS-DISABILITY SEVERANCE INCOME TAX** (VITALE N, CRAWLEY E) To exempt from the income tax disability severance payments received by honorably discharged veterans.
Current Status: 12/17/2019 - **PASSED BY SENATE**; 33-0
ORC Sections: 5747.01
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-18>
- HB19** **PINK TAX EXEMPTION** (ANTANI N, KELLY B) To exempt from sales tax the sale of tampons and other feminine hygiene products associated with menstruation.
Current Status: 5/7/2019 - House Ways and Means, (Fourth Hearing)
ORC Sections: 5739.02
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-19>
- HB47** **TAX COMPLAINTS-LEGAL ASSISTANCE FOUNDATION** (GREENSPAN D) To increase the time within which property tax complaints must be decided.
Current Status: 10/22/2019 - Senate Ways and Means, (First Hearing)
ORC Sections: 120.52, 120.521, 120.53, 1901.26, 1907.24, 2303.201, 3953.231, 4705.10, 5715.19
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-47>
- HB48** **LOCAL GOVT ROAD IMPROVEMENT FUND** (GREENSPAN D) To provide for a new Local Government Road Improvement Fund for local governments to fund road improvements.
Current Status: 2/12/2019 - Referred to Committee House Finance
ORC Sections: 131.44, 131.51, 131.52
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-48>
- HB54** **LGF TAX REVENUE INCREASE** (CERA J, ROGERS J) To increase the proportion of state tax revenue allocated to the Local Government Fund from 1.66% to 3.53% beginning July

1, 2019.

Current Status: 2/12/2019 - Referred to Committee House Ways and Means

ORC Sections: 131.51

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-54>

HB56 **MINE SAFETY EXCISE TAX (CERA J)** To allocate 3.75% of kilowatt-hour excise tax revenue for mine reclamation, mine drainage abatement, and mine safety.

Current Status: 2/26/2019 - House Energy and Natural Resources, (First Hearing)

ORC Sections: 1513.37, 1561.24, 5727.81

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-56>

HB57 **HEATING SOURCES TAX EXEMPTION (PATTERSON J, CERA J)** To exempt certain heating sources from sales taxation and to hold local governments and libraries harmless from the revenue effect.

Current Status: 2/12/2019 - Referred to Committee House Ways and Means

ORC Sections: 131.44, 131.51, 5739.02

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-57>

HB60 **DIAPER SALES TAX EXEMPTION (ANTANI N, KELLY B)** To exempt from sales and use tax the sale of child and adult diapers.

Current Status: 3/19/2019 - House Ways and Means, (Third Hearing)

ORC Sections: 5739.02

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-60>

HB62 **TRANSPORTATION BUDGET (OELSLAGER S)** To increase the rate of and modify the distribution of revenue from motor fuel excise taxes, to make appropriations for programs related to transportation and public safety for the biennium beginning July 1, 2019, and ending June 30, 2021, and to provide authorization and conditions for the operation of those programs.

Current Status: 4/3/2019 - **SIGNED BY GOVERNOR**; eff. 90 days, Taxes eff. 7/1/19

ORC Sections: 107.03, 119.14, 122.14, 1349.61, 164.08, 1901.18, 1901.20, 1907.02, 1907.031, 3.112, 306.051, 306.353, 306.70, 307.86, 3327.07, 340.021, 4111.03, 4111.14, 4121.01, 4123.01, 4141.01, 4301.62, 4501.01, 4501.031, 4501.042, 4501.043, 4503.038, 4503.10, 4503.103, 4503.19, 4503.193, 4503.21, 4503.23, 4503.41, 4504.10, 4504.173, 4504.181, 4504.201, 4505.101, 4506.09, 4506.11, 4506.17, 4507.01, 4507.13, 4507.18, 4507.23, 4507.50, 4507.52, 4509.101, 4510.04, 4511.0910, 4511.0915, 4511.092, 4511.093, 4511.096, 4511.097, 4511.098, 4511.099, 4511.21, 4511.521, 4511.54, 4511.76, 4513.263, 4513.34, 4513.60, 4513.601, 4513.61, 4513.62, 4513.63, 4513.64, 4513.65, 4513.66, 4513.69, 4549.10, 4582.12, 4582.31, 505.267, 505.71, 5501.09, 5501.21, 5501.41, 5517.07, 5577.044, 5577.15, 5735.01, 5735.011,

5735.05, 5735.051, 5735.053, 5735.142, 5735.27, 5735.50, 5739.02, 5739.023, 5741.022, 5747.502, 5747.51, 5747.53, 5747.71, 9.54, 9.57

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-62>

HB71 CIGARETTE MINIMUM PRICE (SCHERER G, CERA J) Regarding cigarette minimum pricing.

Current Status: 6/11/2019 - Referred to Committee Senate Government Oversight and Reform

ORC Sections: 1333.11, 1333.12, 1333.13, 1333.14, 1333.15

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-71>

HB72 CAPITAL IMPROVEMENTS FUND (ROGERS J, CERA J) To create the Supplemental State Capital Improvements Pilot Program funded by a temporary transfer from the Budget Stabilization Fund and to make an appropriation.

Current Status: 2/20/2019 - Referred to Committee House Finance

ORC Sections: 131.43, 131.44, 164.01, 164.18

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-72>

HB73 BINGO FEES-CHARITABLE ORG LICENSING (CERA J) To make changes to instant bingo fees and licensing requirements for charitable organizations.

Current Status: 2/20/2019 - Referred to Committee House State and Local Government

ORC Sections: 2915.08, 2915.09

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-73>

HB75 PROPERTY VALUE CONTESTS (MERRIN D) To require local governments that contest property values to formally pass an authorizing resolution for each contest and to notify property owners.

Current Status: 12/11/2019 - **PASSED BY HOUSE**; Vote 54-39

ORC Sections: 5715.19

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-75>

HB76 BALLOT LANGUAGE UNIFORMITY (MERRIN D) To enact the "Ballot Uniformity and Transparency Act" to modify the form of election notices and ballot language for property tax levies.

Current Status: 12/11/2019 - Senate General Government and Agency Review , (Third Hearing)

ORC Sections: 1545.041, 1545.21, 1711.30, 306.32, 306.322, 33.18, 3311.50, 3318.01, 3318.06, 3318.061, 3318.062, 3318.063, 3318.361, 3318.45, 3381.03, 345.01, 345.03, 345.04, 3505.06, 4582.024, 4582.26, 505.37, 505.48, 505.481, 511.27, 511.28, 511.34, 513.18, 5705.01, 5705.03, 5705.192, 5705.195, 5705.196, 5705.197, 5705.199, 5705.21, 5705.212, 5705.213, 5705.215, 5705.218, 5705.219, 5705.233, 5705.25, 5705.251, 5705.261,

5705.55, 5748.01, 5748.02, 5748.03, 5748.04, 5748.08,
5748.09, 755.181

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-76>

- HB92** **VOTE ON COUNTY SALES TAX** (ANTANI N, SMITH J) To require voter approval of any increase in the rate of a county sales tax.
Current Status: 3/13/2019 - House State and Local Government, (First Hearing)
ORC Sections: 305.31, 5739.021, 5739.022, 5739.026
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-92>
- HB99** **HOMESTEAD EXEMPTION ELIGIBILITY** (CERA J, ROGERS J) To raise the homestead exemption income eligibility to \$60,000 and increase the tax reduction.
Current Status: 11/5/2019 - House Ways and Means, (First Hearing)
ORC Sections: 323.152, 4503.065
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-99>
- HB104** **NUCLEAR DEVELOPMENT** (STEIN D) To enact the Advanced Nuclear Technology Helping Energize Mankind (ANTHEM) Act by establishing the Ohio Nuclear Development Authority and the Ohio Nuclear Development Consortium and authorizing tax credits for investments therein.
Current Status: 10/30/2019 - House Energy and Natural Resources, (Third Hearing)
ORC Sections: 122.97, 3748.03, 3748.23, 4164.01, 4164.02, 4164.05, 4164.07, 4164.09, 4164.11, 4164.13, 4164.15, 4164.17, 4164.19, 4164.21, 4164.25, 4164.27, 4164.29, 4164.33, 4164.35, 4164.41, 4164.43, 4164.45, 4164.46, 4164.48, 4164.50, 4164.52, 4164.58, 4164.59, 4164.63, 4164.71, 4164.73, 5725.98, 5726.98, 5729.98, 5747.02, 5747.98, 5751.98
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-104>
- HB112** **TAX REMITTANCE-BAD DEBTS** (SCHAFFER T) To allow vendors to receive a refund of sales tax remitted for certain bad debts charged off as uncollectible by credit account lenders.
Current Status: 5/14/2019 - House Financial Institutions, (Second Hearing)
ORC Sections: 5739.121
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-112>
- HB114** **EITC INCOME RESTRICTION** (SKINDELL M, CRAWLEY E) To remove the income restriction on the earned income tax credit and to make the credit refundable.
Current Status: 3/5/2019 - Referred to Committee House Ways and Means
ORC Sections: 5747.71, 5747.98
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-114>
- HB121** **TAX CREDIT-CLASSROOM MATERIALS** (SCHAFFER T) To allow a credit against the

personal income tax for amounts spent by teachers for instructional materials.

Current Status: 3/19/2019 - House Primary and Secondary Education, (First Hearing)

ORC Sections: 5747.08, 5747.72, 5747.98

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-121>

HB134 **MARCH SALES TAX HOLIDAY** (ANTANI N, WEINSTEIN C) To provide a three-day sales tax "holiday" each March during which sales of qualifying Energy Star products are exempt from sales and use taxes.

Current Status: 10/29/2019 - House Ways and Means, (First Hearing)

ORC Sections: 5739.02, 5739.05

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-134>

HB135 **SALES TAX HOLIDAY EXPANSION** (ANTANI N) To expand the class of products exempt from sales tax if bought during a sales tax holiday.

Current Status: 11/5/2019 - House Ways and Means, (Second Hearing)

ORC Sections: 5739.02

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-135>

HB137 **EMPLOYEE EARNINGS AND DEDUCTIONS** (KELLY B, VITALE N) To require an employer to provide earnings and deductions statements to each of the employer's employees.

Current Status: 9/11/2019 - Referred to Committee Senate Transportation, Commerce and Workforce

ORC Sections: 4113.14

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-137>

HB138 **PROPERTY ASSESSMENT COST** (ROGERS J) To increase from \$250 to \$500 the estimated cost of certain special assessments for which a municipal corporation must provide notice to affected property owners.

Current Status: 6/26/2019 - House State and Local Government, (Second Hearing)

ORC Sections: 727.14

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-138>

HB143 **TAX CREDIT-VOLUNTEER SERVICE** (KELLER C) To grant income tax credits to persons who serve as volunteer peace officers, firefighters, or emergency medical technicians.

Current Status: 4/30/2019 - House Ways and Means, (Second Hearing)

ORC Sections: 5747.08, 5747.31, 5747.98

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-143>

HB149 **PROPERTY TAX EXEMPT-RESIDENTIAL SUBDIVISION** (MERRIN D) To enact the "Affordable Homebuilding and Housing Act" to temporarily exempt from property tax the

increased value of land subdivided for residential development.

Current Status: 4/10/2019 - House Economic and Workforce Development, (Second Hearing)

ORC Sections: 5709.51

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-149>

HB150 **COMMUNITY BANK TAX LIMITS** (MERRIN D) To enact the Community Bank Tax Relief Act to reduce the highest financial institutions tax rate, exempt newly formed banks for their first three years, limit the tax base for highly capitalized institutions, and to limit the application fees charged by the Superintendent of Financial Institutions for approval to incorporate a state bank.

Current Status: 12/12/2019 - House Financial Institutions, (Seventh Hearing)

ORC Sections: 1121.29, 5726.01

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-150>

HB152 **TAX LEVY-SUBDIVISION CREATOR** (BRINKMAN T) To require certain subdivisions to obtain the approval of the body that created the subdivision before levying a tax.

Current Status: 4/10/2019 - House State and Local Government, (First Hearing)

ORC Sections: 1545.041, 1545.21, 1545.212, 511.27, 511.271, 511.28, 5705.17, 5705.23, 5705.34, 5739.023

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-152>

HB162 **MOTION PICTURE TAX CREDIT** (PATTON T) To increase the overall cap on the motion picture tax credit from \$40 million per fiscal year to \$100 million per fiscal biennium.

Current Status: 3/26/2019 - Referred to Committee House Finance

ORC Sections: 122.85

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-162>

HB166 **OPERATING BUDGET** (OELSLAGER S) To make operating appropriations for the biennium beginning July 1, 2019, and ending June 30, 2021, and to provide authorization and conditions for the operation of state programs.

Current Status: 7/18/2019 - **SIGNED BY GOVERNOR**; Eff. Immediately

ORC Sections: Multiple...

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-166>

HB175 **TAX EXEMPTION-GOODS MOVEMENT** (ANTANI N) To exempt from sales and use tax things used primarily to move completed manufactured products or general merchandise.

Current Status: 10/22/2019 - House Ways and Means, (Second Hearing)

ORC Sections: 5739.02

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-175>

HB183 **TAX CREDIT-BEGINNING FARMERS** (MANCHESTER S, PATTERSON J) To allow income tax credits for beginning farmers who participate in a financial management program and

for businesses that sell or rent agricultural land, livestock, facilities, or equipment to beginning farmers.

Current Status: 11/19/2019 - **REPORTED OUT AS AMENDED**, House Agriculture and Rural Development, (Fifth Hearing)

ORC Sections: 5747.72, 5747.98, 901.61

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-183>

HB187 **TAX ISSUES-AUGUST** (MERRIN D, WIGGAM S) To prohibit local tax-related proposals from appearing on an August special election ballot.

Current Status: 4/10/2019 - Referred to Committee House State and Local Government

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-187>

HB193 **OUT OF STATE 529-TAX DEDUCTION** (SCHERER G, PATTERSON J) To expand the income tax deduction allowed for contributions to Ohio's 529 education savings plans to include contributions to 529 plans established by other states.

Current Status: 10/15/2019 - **BILL AMENDED**, House Ways and Means, (Second Hearing)

ORC Sections: 5747.01, 5747.70

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-193>

HB194 **SPORTS GAMBLING** (GREENSPAN D, KELLY B) To create a Sports Gaming Advisory Board, to legalize and regulate sports gaming in this state, and to levy a tax on businesses that provide sports gaming.

Current Status: 11/7/2019 - **BILL AMENDED**, House Finance, (Eighth Hearing)

ORC Sections: 109.572, 3770.01, 3770.02, 3770.30, 3770.31, 3770.32, 3770.33, 3770.331, 3770.34, 3770.35, 3770.36, 3770.37, 3770.38, 3770.39, 3770.40, 3770.99, 3772.03, 5703.21, 5747.02, 5747.063, 5747.064, 5747.08, 5747.20, 5751.01, 5753.01, 5753.021, 5753.03, 5753.031, 5753.04, 5753.05, 5753.06, 5753.061, 5753.07, 5753.08, 5753.10, 718.031

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-194>

HB196 **TAX EXEMPTION-NONPROFIT GYMS** (POWELL J) To exempt from sales tax memberships to gyms or other recreational facilities operated by nonprofit 501(c)(3) organizations.

Current Status: 12/10/2019 - **REPORTED OUT**, House Ways and Means, (Sixth Hearing)

ORC Sections: 5739.01

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-196>

HB197 **TAX CODE CORRECTIONS** (POWELL J, MERRIN D) To enact the "Tax Code Streamlining and Correction Act" to make technical and corrective changes to the laws governing taxation.

Current Status: 11/19/2019 - Senate Ways and Means, (First Hearing)

ORC Sections: 122.075, 125.831, 131.45, 133.01, 133.06, 133.07, 133.18, 135.142, 1545.041, 1545.21, 1711.15, 1711.16, 305.31, 306.322, 307.671, 307.672, 307.674, 307.678, 307.695, 319.301, 321.03, 321.20, 323.154, 3316.03, 3316.06, 3317.01, 351.01, 351.03, 351.141, 4301.20, 4582.024, 4582.26, 4582.56, 5701.08, 5701.12, 5703.04, 5703.21, 5703.211, 5703.54, 5703.94, 5703.95, 5705.03, 5705.13, 5705.19, 5705.195, 5705.211, 5705.213, 5705.252, 5705.29, 5705.315, 5705.34, 5705.35, 5705.36, 5705.49, 5709.201, 5709.40, 5709.43, 5709.48, 5709.53, 5709.61, 5709.80, 5709.85, 5709.93, 5713.03, 5713.30, 5713.351, 5715.13, 5715.36, 5721.06, 5721.191, 5721.39, 5725.98, 5726.04, 5726.50, 5727.02, 5727.11, 5727.23, 5727.32, 5727.33, 5727.80, 5727.83, 5727.84, 5727.87, 5729.98, 5733.042, 5733.05, 5733.052, 5733.055, 5733.40, 5733.46, 5733.98, 5735.026, 5735.06, 5739.01, 5739.011, 5739.02, 5739.021, 5739.028, 5739.03, 5739.034, 5739.05, 5739.08, 5739.09, 5739.091, 5739.092, 5739.105, 5739.21, 5740.02, 5741.01, 5743.05, 5743.08, 5743.33, 5743.62, 5743.65, 5745.14, 5747.01, 5747.011, 5747.012, 5747.013, 5747.02, 5747.058, 5747.061, 5747.07, 5747.082, 5747.11, 5747.231, 5747.41, 5747.51, 5747.52, 5747.55, 5747.75, 5747.98, 5748.01, 5748.08, 5748.09, 5751.01, 5751.08, 5751.09, 5751.23, 5751.40, 5751.41, 5751.42, 5751.50, 5751.51, 5753.11, 718.01, 718.021, 901.13, 929.01

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-197>

HB222 **CDL TRAINING TAX CREDIT** (STOLTZFUS R, HOWSE S) To authorize an income tax credit for an employer's expenses to train a commercial vehicle operator.

Current Status: 12/10/2019 - **REPORTED OUT AS AMENDED**, House Ways and Means, (Fourth Hearing)

ORC Sections: 122.91, 4506.09, 5747.82, 5747.98

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-222>

HB228 **TAX CREDIT-PROTECTIVE ITEMS** (SCHAFFER T) To allow an income tax credit for law enforcement officials who purchase safety or protective items to be used in the course of official law enforcement activities.

Current Status: 10/29/2019 - House Ways and Means, (First Hearing)

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-228>

HB245 **PROPERTY TAX EXEMPTION TIMELINES** (SMITH J) To remove the current deadlines by which an owner or lessee of a qualified energy project must apply for a property tax exemption.

Current Status: 5/21/2019 - Referred to Committee House Energy and Natural Resources

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-245>

- HB246** **PUCO/OCC REFORM** (VITALE N) To reform and modernize the Public Utilities Commission and the Consumers' Counsel.
Current Status: 5/21/2019 - Referred to Committee House Public Utilities
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-246>
- HB247** **RETAIL ELECTRIC SERVICE LAW** (STEIN D) Regarding the competitive retail electric service law.
Current Status: 10/23/2019 - House Public Utilities, (Third Hearing)
ORC Sections: 4928.01, 4928.02, 4928.143, 4928.17, 4928.25, 4928.34
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-247>
- HB255** **PROPERTY TAX EXEMPTION REVIEW** (HOOPS J) To require the Tax Commissioner's biennial tax expenditure report to include information on property tax exemptions and to require the Tax Expenditure Review Committee to periodically review each property tax exemption.
Current Status: 10/29/2019 - House Ways and Means, (Second Hearing)
ORC Sections: 107.03, 5703.48, 5703.95
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-255>
- HB260** **CLEAN ENERGY JOBS** (DENSON S, WEINSTEIN C) To maintain operations of certified clean air resources, establish the Ohio generation and jobs incentive program and the energy performance and waste reduction program, and make changes regarding wind turbine siting.
Current Status: 5/28/2019 - Referred to Committee House Energy and Natural Resources
ORC Sections: 1710.061, 3706.03, 3706.40, 3706.42, 3706.44, 3706.46, 3706.47, 3706.48, 3706.481, 3706.482, 3706.483, 3706.484, 3706.485, 3706.486, 3706.50, 3706.51, 3706.52, 4905.31, 4906.20, 4906.201, 4928.01, 4928.02, 4928.142, 4928.143, 4928.20, 4928.61, 4928.621, 4928.64, 4928.643, 4928.645, 4928.65, 4928.66, 4928.6612, 4928.662, 4928.663, 5727.75, 717.25
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-260>
- HB273** **DELINQUENT TAX-ONLINE NOTICE** (RYAN S, LIPPS S) To permit the second publication of a county delinquent property tax list to be made online instead of in a newspaper.
Current Status: 10/22/2019 - House Ways and Means, (Third Hearing)
ORC Sections: 5721.03
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-273>
- HB308** **PTSD COVERAGE - FIRST RESPONDERS** (PATTON T) Concerning workers' compensation and disability retirement for peace officers, firefighters, and emergency medical workers diagnosed with posttraumatic stress disorder arising from employment without an accompanying physical injury.

Current Status: 10/22/2019 - House Insurance, (Second Hearing)
ORC Sections: 145.364, 3309.402, 4123.01, 4123.026, 4123.46, 4123.87, 5505.182, 742.391
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-308>

- HB327** **PROHIBIT DRONE DELIVERY** (PATTON T) To prohibit a business from using an unmanned aerial vehicle to deliver packages.
Current Status: 9/24/2019 - Referred to Committee House Transportation and Public Safety
ORC Sections: 4511.515
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-327>
- HB375** **EXTRACURRICULAR TAX CREDIT** (BROWN R) To authorize a refundable income tax credit for individuals who pay an extracurricular activity fee on behalf of a student from a low-income family.
Current Status: 11/5/2019 - House Ways and Means, (First Hearing)
ORC Sections: 5747.08, 5747.77, 5747.98
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-375>
- HB378** **STRIKING WORKER UNEMPLOYMENT BENEFIT** (CROSSMAN J, LEPORE-HAGAN M) To provide unemployment benefits to striking workers and to declare an emergency.
Current Status: 10/23/2019 - Referred to Committee House Insurance
ORC Sections: 4141.29, 4141.294
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-378>
- HB382** **PROHIBIT INCOME TAX-MUNICIPAL NONRESIDENTS** (JORDAN K) To prohibit municipal corporations from levying an income tax on nonresidents' compensation for personal services or on net profits from a sole proprietorship owned by a nonresident.
Current Status: 11/6/2019 - Referred to Committee House Ways and Means
ORC Sections: 5703.94, 709.023, 718.01, 718.011, 718.02, 718.03, 718.04, 718.05, 718.16, 718.50, 718.82
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-382>
- HB419** **TAXATION - SEASONAL WATERCRAFT STORAGE** (SWEARINGEN D) To exempt the seasonal storage or use of certain watercraft purchased outside Ohio from state and local use taxes.
Current Status: 12/10/2019 - Referred to Committee House Ways and Means
ORC Sections: 5741.02
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-419>
- HB439** **HOMESTEAD EXEMPTION - DISABLED VETERANS** (STEPHENS J) To adjust for inflation the \$25,000 homestead exemption and the enhanced homestead exemption for disabled veterans.

Current Status: 12/11/2019 - Referred to Committee House Ways and Means
ORC Sections: 323.152, 4503.065
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-439>

HB440 SALES TAX EXEMPTIONS-MANUFACTURING (MIRANDA J, CARRUTHERS S) To authorize sales tax exemptions for property and services used to clean or maintain manufacturing machinery and for employment services used to operate manufacturing machinery.

Current Status: 12/11/2019 - Referred to Committee House Ways and Means
ORC Sections: 5739.01, 5739.011
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-440>

HB442 PUBLIC ACCOUNTANT CERTIFICATE (ROEMER B, WEST T) To modify the requirements to obtain a certified public accountant certificate.

Current Status: 12/11/2019 - Referred to Committee House Commerce and Labor
ORC Sections: 4701.06, 4701.17
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-442>

HB449 REAL ESTATE TRANSFER TAX (GREEN D, SKINDELL M) To apply the real estate transfer tax to transfers of a controlling interest in a pass-through entity that, directly or indirectly, owns real estate.

Current Status: 12/17/2019 - Introduced
ORC Sections: 319.202, 319.54, 322.01, 322.02, 322.07
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-449>

HB453 BLAIR DEDUCTION (ROGERS J, SCHERER G) To enact the "Blair Deduction" to allow an individual obtaining a post-secondary degree or credential from an eligible educational institution to claim an income tax deduction for qualified higher education expenses.

Current Status: 12/17/2019 - Introduced
ORC Sections: 5747.01, 5747.82
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-453>

HB454 REFUNDABLE TAX CREDIT - CAREGIVERS (RUSSO A, BOYD J) To authorize a refundable tax credit for certain expenses incurred by caregivers.

Current Status: 12/17/2019 - Introduced
ORC Sections: 5747.053, 5747.08, 5747.98
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HB-454>

HJR1 INITIATIVE PETITION SIGNATURE REQUIREMENTS (KOEHLER K) Proposing to amend Sections 1a and 1g of Article II of the Constitution of the State of Ohio to modify certain signature requirements for a proposed constitutional amendment by initiative petition.

Current Status: 6/30/2019 - Referred to Committee House Civil Justice
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HJR-1>

HR247 AIR QUALITY STANDARDS (ROEMER B) To respectfully urge Congress and President Donald Trump to amend the Federal Clean Air Act to eliminate the requirement to implement the E-Check Program and direct the Administrator of USEPA to begin new rule-making procedures under the Administrative Procedures Act to repeal and replace the 2015 National Ambient Air Quality Standards; to respectfully urge Congress and President Donald Trump to pass legislation to achieve improvements in air quality more efficiently while allowing companies to innovate and help the economy grow; to urge the Administrator of USEPA to alleviate burdensome requirements of the E-Check Program and the Clean Air Act if Congress and the President fail to act; and to encourage OEPA to explore alternatives to E-Check in Ohio.

Current Status: 12/3/2019 - House Energy and Natural Resources, (Third Hearing)

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-HR-247>

SB8 TAX CREDITS-OHIO OPPORTUNITY ZONE (SCHURING K) To authorize tax credits for investments in an Ohio Opportunity Zone.

Current Status: 5/8/2019 - House Economic and Workforce Development, (Second Hearing)

ORC Sections: 107.036, 122.84, 122.841, 5725.98, 5726.98, 5729.98, 5747.02, 5747.98

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-8>

SB26 TAX DEDUCTIONS-TEACHERS, BUSINESS (KUNZE S) To authorize a state income tax deduction for teachers' out-of-pocket expenses for professional development and classroom supplies.

Current Status: 11/6/2019 - **SIGNED BY GOVERNOR**; eff. 90 days

ORC Sections: 101.61, 333.83, 5739.01, 5739.012, 5739.02, 5739.03, 5747.01, 5747.08, 757.150

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-26>

SB36 FEDERALLY SUBSIDIZED RENTAL PROPERTY VALUATION (HUFFMAN M) To prescribe how federally subsidized residential rental property must be valued for property tax purposes.

Current Status: 4/2/2019 - Senate Ways and Means, (Third Hearing)

ORC Sections: 5713.03, 5715.01

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-36>

SB37 MOTION PICTURE TAX CREDIT (SCHURING K) To extend eligibility for and make other changes to the motion picture tax credit.

Current Status: 6/30/2019 - Referred to Committee House Finance

ORC Sections: 107.036, 122.85, 5726.98, 5733.98, 5747.98, 5751.98

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation->

[summary?id=GA133-SB-37](https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-37)

- SB39** **MIXED USE DEVELOPMENT PROJECTS-TAX CREDIT** (SCHURING K) To authorize an insurance premiums tax credit for capital contributions to transformational mixed use development projects.
Current Status: 12/11/2019 - **SUBSTITUTE BILL ACCEPTED**, House Economic and Workforce Development, (Fifth Hearing)
ORC Sections: 107.036, 122.09, 149.311, 5725.34, 5725.35, 5725.98, 5726.52, 5729.17, 5729.18, 5729.98, 5747.76
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-39>
- SB95** **STATE AND LOCAL TAX INDUCEMENTS** (KUNZE S, PETERSON B) To enhance state and local tax inducements for businesses making substantial fixed asset and employment investments and their suppliers.
Current Status: 11/19/2019 - House Ways and Means, (Second Hearing)
ORC Sections: 122.17, 3735.65, 3735.67, 3735.671, 5709.61, 5709.62, 5709.63, 5709.631, 5709.632, 5751.01
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-95>
- SB109** **WORKFORCE SCHOLARSHIP PROGRAM** (SCHURING K) To establish the Workforce Scholarship Program, to terminate the provisions of the Scholarship Program on December 31, 2023, to authorize tax credits for graduates of the Scholarship Program and their employers, and to make an appropriation.
Current Status: 10/8/2019 - Senate Finance, (Second Hearing)
ORC Sections: 3333.93, 3333.931, 3333.932, 5725.98, 5726.98, 5729.98, 5747.02, 5747.08, 5747.77, 5747.98, 5751.98, 6301.11
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-109>
- SB111** **SPORTS WAGERING** (EKLUND J, O'BRIEN S) To permit the Ohio Casino Control Commission to regulate sports wagering and to levy a tax on businesses that provide sports wagering.
Current Status: 11/6/2019 - Senate General Government and Agency Review , (Second Hearing)
ORC Sections: 109.572, 2915.01, 3775.01, 3775.02, 3775.03, 3775.04, 3775.05, 3775.06, 3775.07, 3775.08, 3775.09, 3775.11, 3775.12, 3775.99, 5703.21, 5747.02, 5747.063, 5747.064, 5747.08, 5747.20, 5751.01, 5753.01, 5753.021, 5753.03, 5753.04, 5753.05, 5753.06, 5753.061, 5753.07, 5753.08, 5753.10, 718.031
State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-111>
- SB125** **TAX DEDUCTION-529 PLANS** (HOTTINGER J, BRENNER A) To expand the income tax deduction allowed for contributions to Ohio's 529 education savings plans to include contributions to 529 plans established by other states.
Current Status: 12/17/2019 - **REPORTED OUT**, Senate Ways and Means, (Fourth Hearing)

ORC Sections: 5747.01, 5747.70

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-125>

SB153 **JOB RETENTION TAX CREDIT-ALTERNATIVE REQUIREMENTS** (DOLAN M) To permit manufacturers to meet alternative minimum employment and investment requirements to qualify for the Job Retention Tax Credit.

Current Status: 6/4/2019 - Senate Ways and Means, (First Hearing)

ORC Sections: 122.171

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-153>

SB159 **TAX CREDITS-BEGINNING FARMERS** (PETERSON B) To allow income tax credits for beginning farmers who participate in a financial management program and for businesses that sell or rent agricultural land, livestock, facilities, or equipment to beginning farmers.

Current Status: 6/19/2019 - Referred to Committee Senate Ways and Means

ORC Sections: 5747.02, 5747.72, 5747.98, 901.61

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-159>

SB171 **17-DAY INTERIM BUDGET** (DOLAN M, O'BRIEN S) To enact a 17-day interim budget.

Current Status: 6/30/2019 - **SIGNED BY GOVERNOR**; Effective Immediately

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-171>

SB172 **30 DAY BWC BUDGET** (DOLAN M, O'BRIEN S) To make operating appropriations for the Bureau of Workers' Compensation for the period beginning July 1, 2019, and ending July 31, 2019.

Current Status: 6/30/2019 - **SIGNED BY GOVERNOR**; Effective Immediately

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-172>

SB188 **REFUND SALES TAX-BAD DEBTS** (SCHAFFER T, ROEGNER K) To allow vendors to receive a refund of sales tax remitted for certain bad debts charged off as uncollectible by credit account lenders.

Current Status: 12/10/2019 - Senate Finance, (Fourth Hearing)

ORC Sections: 5739.121

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-188>

SB190 **TAX CREDIT-LAW ENFORCEMENT** (SCHAFFER T) To allow an income tax credit for law enforcement officials who purchase safety or protective items to be used in the course of official law enforcement activities.

Current Status: 11/5/2019 - Senate Ways and Means, (Second Hearing)

ORC Sections: 5747.02, 5747.08, 5747.64, 5747.98

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-190>

SB204 **AIRPORT DEVELOPMENT DISTRICT** (SCHURING K, SYKES V) To authorize the creation

of an airport development district for the purpose of funding public infrastructure improvements and attracting airlines and additional flights to a qualifying airport.

Current Status: 12/10/2019 - **SUBSTITUTE BILL ACCEPTED**, Senate Finance, (Second Hearing)

ORC Sections: 308.20, 308.21, 308.22, 308.23, 308.24, 308.25, 308.26, 308.27, 308.28, 308.29

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-204>

SB206 MUNICIPAL CORPORATIONS-TAX CREDIT (SCHAFFER T) To require municipal corporations with more than \$100 million in annual income tax collections to provide a tax credit to nonresident taxpayers.

Current Status: 11/19/2019 - Senate Ways and Means, (Second Hearing)

ORC Sections: 718.17

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-206>

SB210 INCOME TAX JOINT FILER CREDIT (ROEGNER K) To change the computation of the income tax joint filer credit for taxable years beginning in or after 2021.

Current Status: 12/10/2019 - Senate Finance, (Second Hearing)

ORC Sections: 5747.05

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-210>

SB212 AUTHORIZE TOWNSHIPS-EXEMPT PROPERTY TAX (SCHURING K) To authorize townships and municipal corporations to designate areas within which new homes and improvements to existing homes are wholly or partially exempted from property taxation.

Current Status: 12/17/2019 - Senate Ways and Means, (Third Hearing)

ORC Sections: 5709.58

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-212>

SB222 PROHIBIT TAX-PLASTIC BAGS (RULLI M) To authorize the use of an auxiliary container for any purpose, to prohibit the imposition of a tax or fee on those containers, and to apply existing anti-littering law to those containers.

Current Status: 12/3/2019 - Senate Local Government, Public Safety and Veterans Affairs, (Third Hearing)

ORC Sections: 301.30, 3736.01, 3736.021, 3767.32, 504.04, 715.013

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-222>

SB249 REQUIRE RESTROOM WITH ADULT CHANGING STATION (LEHNER P) To enact Matthew's Law, requiring public buildings to have at least one rest room facility with an adult changing station and authorizing an income tax credit for installation.

Current Status: 12/17/2019 - Referred to Committee Senate Transportation, Commerce and Workforce

State Bill Page: <https://www.legislature.ohio.gov/legislation/legislation-summary?id=GA133-SB-249>

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