

Taxation

Am. H.B. 11

Reps. Scherer, Schaffer, Rogers, Blessing, Hambley, Henne, Retherford, Anielski, Antonio, Ashford, Barnes, Boyd, Craig, Dever, Ginter, Green, Holmes, Householder, T. Johnson, McColley, Miller, O'Brien, Patterson, Patton, Reineke, Riedel, Ryan, Seitz, R. Smith, Sprague, Sweeney, Thompson, Wiggam, Young, Rosenberger

Sens. Eklund, Williams, Terhar, Beagle, Peterson, Wilson, Balderson, Coley, Dolan, Hackett, Hite, Hoagland, Hottinger, Huffman, LaRose, Lehner, Manning, Obhof, Oelslager, Tavares, Thomas, Uecker

Effective date: Emergency, March 30, 2017

- Incorporates into Ohio income tax law changes to federal tax law taking effect since February 14, 2016.

H.B. 118

Reps. Merrin, Koehler, Roegner, Becker, Brinkman, Vitale, Riedel, Dean, Hood, Seitz, Duffey, Thompson, Faber, Schaffer, Rogers, Hambley, Anielski, Arndt, Butler, Carfagna, Cupp, Dever, Gavarone, Ginter, Goodman, Greenspan, Hagan, Ingram, Manning, McColley, Miller, O'Brien, Patterson, Patton, Reineke, Retherford, Romanchuk, Ryan, Schuring, Sheehy, Sprague, Stein, Sweeney, Wiggam, Young

Sens. Hackett, Eklund, Brown, Burke, Coley, Gardner, Hoagland, Huffman, Jordan, Lehner, Manning, Obhof, O'Brien, Oelslager, Terhar, Thomas, Uecker, Wilson

Effective date: February 5, 2018

- Expressly prohibits the dismissal of a property tax complaint for failure to correctly identify the property owner.

Sub. H.B. 124

Reps. Brenner and Carfagna, Hambley, Goodman, Green, Hughes, Ingram, T. Johnson, Rogers, Schaffer, Scherer, Sprague, Strahorn, Sweeney, West

Sens. Beagle, Burke, Eklund, Hackett, Hoagland, Huffman, LaRose, Terhar, Uecker

Effective date: Emergency, June 28, 2017

- Authorizes boards of county commissioners to propose, as a single ballot question, a bond levy for the acquisition or improvement of a criminal justice facility and either or both of the following: a levy for related improvements not financed by those bonds and an operating levy for the expenses associated with running the facility and other criminal justice services.

- Authorizes a joint vocational school district (JVSD) to submit a property tax question to parts of the JVSD territory where the question was mistakenly omitted from the ballots in November 2015.
- Excuses the JVSD from paying election costs related to the submission of that question.
- Requires the Tax Commissioner and county auditors to consider the tax validly levied if the aggregate vote totals from the November 2015 election and the newly authorized election indicate passage of the levy.

Am. S.B. 9

Sens. Bacon, Hottinger, Manning, Obhof, Eklund, Hoagland, Balderson, Uecker, Gardner, Beagle, Yuko, Hite, Lehner, LaRose, Williams, Schiavoni, O'Brien, Hackett, Wilson, Peterson, Brown, Burke, Dolan, Oelslager, Sykes, Thomas

Reps. Schaffer, Scherer, Rogers, Cera, Green, Hambley, Patmon, Retherford, Ryan, Anielski, Antani, Antonio, Arndt, Barnes, Brenner, Carfagna, Celebrezze, Clyde, Conditt, Craig, DeVitis, Duffey, Edwards, Faber, Gavarone, Ginter, Greenspan, Hagan, Hill, Holmes, Householder, Huffman, Hughes, Ingram, T. Johnson, Keller, Kelly, Kick, Koehler, Landis, Lanese, LaTourette, Leland, Lepore-Hagan, Manning, Miller, O'Brien, Patterson, Patton, Pelanda, Perales, Reece, Reineke, Rezabek, Roegner, Romanchuk, Schuring, Seitz, Sheehy, Slaby, Sprague, Stein, Strahorn, Sweeney, Thompson, West, Wiggam, Young, Rosenberger

Effective date: Emergency, June 13, 2017

- Exempts sales of clothing and school supplies and instructional materials from sales and use taxation during August 4, 5, and 6, 2017.