

Taxation Legislation
Prepared by: The Ohio Manufacturers' Association
Report created on September 26, 2011

- HB1** **JOBSONIO** (DUFFEY M) To authorize the Governor to create JobsOhio, a nonprofit economic development corporation.
Current Status: 2/18/2011 - **SIGNED BY GOVERNOR**; Eff. 2/18/2011
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_1
- HB3** **REPEAL ESTATE TAX** (GROSSMAN C, HOTTINGER J) To repeal the estate tax for the estates of individuals dying on or after January 1, 2011.
Current Status: 2/16/2011 - **REPORTED OUT**, House Ways and Means, (Fourth Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_3
- HB8** **TAX PROMPT REMITTANCE DISCOUNT** (BLAIR T) To increase the sales and use tax prompt remittance discount and to authorize a discount for prompt remittance of income tax withholding.
Current Status: 1/11/2011 - Referred to Committee House Ways and Means
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_8
- HB10** **REMEDIATION OF CONTAMINATED SITE** (SEARS B) To authorize refundable tax credits for the completion of a voluntary action to remediate a contaminated site and for the return of such sites to productive use, and to exempt persons through 2017 who have issued covenants not to sue under the Voluntary Action Program from certain fees and penalties for one year after the issuance of such a covenant.
Current Status: 3/2/2011 - House Ways and Means, (Fifth Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_10
- HB17** **TAX CREDIT FOR HIRING UNEMPLOYED** (BAKER N) To authorize a \$2,400 income tax withholding credit for an employer that hires and employs a previously unemployed individual.
Current Status: 9/27/2011 - House Ways and Means, (First Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_17
- HB18** **TAX CREDIT - EXPANDING BUSINESSES** (BAKER N) To authorize a nonrefundable tax credit for a business that increases payroll and expands into a vacant facility.
Current Status: 9/27/2011 - House Ways and Means, (Sixth Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_18
- HB43** **OHIO VENTURE CAPITAL AUTHORITY** (GOYAL J, WILLIAMS S) To increase the annual and aggregate limit on the amount of tax credits the Ohio Venture Capital Authority may authorize.
Current Status: 1/26/2011 - Referred to Committee House Economic and Small Business Development
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_43
- HB44** **SMALL BUSINESS WORKING CAPITAL LOAN PROGRAM** (GOYAL J, GARLAND N) To create the Small Business Working Capitol Loan Program.
Current Status: 1/26/2011 - Referred to Committee House Economic and Small Business Development
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_44

- HB58** **INTERNAL REVENUE CODE** (BECK P) To expressly incorporate changes in the Internal Revenue Code since December 15, 2010, into Ohio law.
Current Status: 3/7/2011 - **SIGNED BY GOVERNOR**; eff. 3/7/2011
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_58
- HB81** **PERFORMANCE BUDGETING** (SNITCHLER T) To require performance budgeting by most state agencies.
Current Status: 2/22/2011 - House State Government and Elections, (Second Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_81
- HB98** **INCOME TAX RATE FOR 70 1/2 YEARS OR OLDER** (HOLLINGTON R) To reduce the maximum effective income tax rate applicable to unearned income of persons age 70 1/2 years or older to 1% beginning in 2013.
Current Status: 3/30/2011 - House Ways and Means, (Fourth Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_98
- HB101** **JOB CREATION/RETENTION CREDITS** (WILLIAMS S) To provide for a six-year trial period in which taxpayers may include a limited number of the taxpayer's employees who work from home and whose rate of pay is at least three times the federal minimum wage as employees employed in the project for purposes of the job creation and retention credits if the recipient of the credit provides a specified level of capital investment, and to require the Director of Development to issue a report at the end of the six-year period.
Current Status: 6/1/2011 - House Ways and Means, (First Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_101
- HB111** **TAX DEDUCTION-SMALL BUSINESS** (WILLIAMS S) To authorize an income tax deduction for small business owners' reinvestment of undistributed profits in business property, employee training, or research and development.
Current Status: 5/11/2011 - House Ways and Means, (First Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_111
- HB114** **TRANSPORTATION BUDGET** (MCGREGOR R) To make appropriations for programs related to transportation and public safety for the biennium beginning July 1, 2011, and ending June 30, 2013, and to provide authorization and conditions for the operation of those programs.
Current Status: 7/13/2011 - HB114 had a provision amended by SB187
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_114
- HB134** **CAPITAL GAINS INVESTMENTS** (SCHURING K) To reduce the income tax rate on capital gains reinvested in Ohio-based investments.
Current Status: 6/1/2011 - House Ways and Means, (Fourth Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_134
- HB153** **BIENNIAL BUDGET** (AMSTUTZ R) To make operating appropriations for the biennium beginning July 1, 2011, and ending June 30, 2013, and to provide authorization and conditions for the operation of state programs.
Current Status: 6/30/2011 - **SIGNED BY GOVERNOR**; Effective 6/30/2011; some sections different dates, 7 line item vetos
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_153

- HB198** **PROPERTY TAX COMPLAINTS** (COLEY II W) To permit property tax complaints to be initiated only by the property owner.
Current Status: 5/12/2011 - House Financial Institutions, Housing and Urban Development, (Second Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_198
- HB220** **CAT TAX CREDIT INVESTMENT LOSSES** (BECK P, BAKER N) To allow a refundable commercial activity tax credit for investment losses recognized by foreign entrepreneur investors who invest in certain projects in Ohio.
Current Status: 6/23/2011 - House Economic and Small Business Development, (Sixth Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_200
- HB258** **APPRENTICESHIP PROGRAMS** (GROSSMAN C, DOVILLA M) To exempt from taxation for five years the earned income of an individual who obtains journey person status or a baccalaureate degree and works in Ohio; and to prohibit the Apprenticeship Council from adopting standards for apprenticeship ratios that are stricter than those requirements specified in the federal regulations governing apprenticeship programs and from discriminating against open or merit shops.
Current Status: 9/27/2011 - House Ways and Means, (Second Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_258
- HB261** **ALTERNATIVE FUEL FACILITY** (MCGREGOR R) To allow a credit against the personal income tax or commercial activity tax for the installation of an alternative fuel facility.
Current Status: 9/21/2011 - House Ways and Means, (Second Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_261
- HB310** **ELECTRIC VEHICLE SALES TAX REDUCTION** (GOODWIN B) To reduce the amount of sales tax due on the purchase or lease of a qualifying electric vehicle by up to \$2,000.
Current Status: 9/21/2011 - House Ways and Means, (First Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_310
- HB327** **JOB CREATION-RETENTION TAX CREDIT** (GONZALES A) To provide for a six-year trial period in which taxpayers may receive a job creation or job retention tax credit for the employment of home-based employees and to require the Director of Development to issue a report at the end of the six-year period.
Current Status: 9/22/2011 - House Economic and Small Business Development, (First Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_HB_327
- SB1** **JOBSOHIO** (WAGONER M) To authorize the creation of JobsOhio, the non-profit economic development corporation.
Current Status: 2/2/2011 - Referred to Committee Senate Finance
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_1
- SB4** **PERFORMANCE AUDITS OF STATE AGENCIES** (SCHAFFER T) To require the Auditor of State to conduct performance audits of certain state agencies.
Current Status: 4/5/2011 - **SIGNED BY GOVERNOR**; Eff. 4/5/2011
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_4
- SB5** **COLLECTIVE BARGAINING REFORM** (JONES S) To make changes to Ohio's Collective

Bargaining Law, which was first enacted in 1983.

Current Status: 3/31/2011 - **SIGNED BY GOVERNOR**; Eff. 7/01/11

More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_5

- SB6** **JOB RETENTION TAX CREDIT (PATTON T)** To authorize a refundable job retention tax credit.
Current Status: 2/22/2011 - SB6 became part of HB58
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_6
- SB7** **IRS TAX CHANGES (OBHOF L)** To expressly incorporate changes in the Internal Revenue Code since December 15, 2010, into Ohio law, and to declare an emergency.
Current Status: 2/17/2011 - Senate Ways & Means & Economic Development, (Second Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_7
- SB12** **SMALL BUSINESS SET ASIDE (KEARNEY E)** To generally require that state agencies set aside a certain amount of purchases for which only small business enterprises may compete.
Current Status: 2/2/2011 - Referred to Committee Senate State & Local Government & Veterans Affairs
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_12
- SB13** **UNEMPLOYMENT MODERNIZATION TASK FORCE (SCHIAVONI J)** To allow an individual to receive unemployment compensation benefits for unemployment related to domestic abuse or compelling family circumstances, to allow an individual to receive unemployment training extension benefits under specified conditions, and to create the Unemployment Modernization Review Task Force.
Current Status: 3/22/2011 - Senate Insurance, Commerce & Labor, (First Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_13
- SB47** **CAT TAX CREDIT GROCERY STORES (KEARNEY E)** To authorize a commercial activity tax credit for underserved community grocery stores.
Current Status: 2/17/2011 - Senate Ways & Means & Economic Development, (First Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_47
- SB58** **TAX CREDIT EMPLOYMENT CONVICTED FELONS (TAVARES C)** To create a tax credit for the employment of individuals who have been convicted of felonies.
Current Status: 2/10/2011 - Senate Ways & Means & Economic Development, (First Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_58
- SB90** **ESTATE TAX (JORDAN K)** To repeal the estate tax for the estates of individuals dying on or after January 1, 2011.
Current Status: 4/14/2011 - **REPORTED OUT AS AMENDED**, Senate Ways & Means & Economic Development, (Fifth Hearing)
More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_90
- SB115** **PROPERTY SALE GAINS (KEARNEY E)** To exempt from income taxation any gains from the sale of Ohio property used in a trade or business and held for at least two years.

Current Status: 3/24/2011 - Senate Ways & Means & Economic Development, (First Hearing)

More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_115

SB188 **ALTERNATIVE FUEL FACILITY (PATTON T)** To allow a credit against the personal income tax or commercial activity tax for the installation of an alternative fuel facility.

Current Status: 9/22/2011 - Senate Ways & Means & Economic Development, (First Hearing)

More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_188

SB200 **EDISON JOBS DEVELOPMENT PROGRAM (HUGHES J)** To create the Edison Jobs Development Program within the Department of Development and to make an appropriation.

Current Status: 9/20/2011 - Referred to Committee Senate Finance

More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_200

SB206 **TAX CREDIT-TEMP EMPLOYMENT AGENCY HIRES (SCHAFFER T)** To allow taxpayers to count employees employed through a temporary or professional employment agency toward the payroll and income tax withholding requirements of the job creation and job retention tax credits.

Current Status: 9/20/2011 - Referred to Committee Senate Ways & Means & Economic Development

More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_206

SB209 **ELECTRIC VEHICLE SALES TAX REDUCTION (HITE C, TURNER N)** To reduce the amount of sales tax due on the purchase or lease of a qualifying electric vehicle by up to \$2,000.

Current Status: 9/22/2011 - Senate Ways & Means & Economic Development, (First Hearing)

More Information: http://www.legislature.state.oh.us/bills.cfm?ID=129_SB_209