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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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Synopsis of Senate Committee Amendments

(This synopsis does not address amendments that may have been adopted on the Senate Floor.)

H.B. 197 of the 133rd General Assembly

Senate Ways & Means

Sam Benham, Attorney

Additional tax corrections

Adds the following technical and corrective tax law changes:

- Removes obsolete language specifying that the state's imposition of sales tax on recreation and sports club services does not prohibit a municipality from also levying a tax on those services (a separate law prohibits municipal sales taxes other than admissions taxes).
- In the law listing the order in which credits may be claimed against various state taxes, removes divisional references preceding each listed credit. Credits are still arranged in the order that, in general, benefits taxpayers most.
- Removes a duplicative list of income tax credits that a trust may not claim, instead specifying that a trust may claim any credit the trust is otherwise authorized under continuing law to claim.
- Fixes incorrect cross-references and grammar.

Incorporation of Internal Revenue Code changes

Incorporates into Ohio law recent changes to the Internal Revenue Code or other federal law taking effect after March 30, 2018. These changes include three-year extensions of an expired exclusion for income arising from discharged debt on a principal residence, of an expired deduction for higher-education tuition, and of certain business cost recovery items.

Sales tax exemption: Medicaid-covered incontinence products

Narrows a recently enacted sales and use tax exemption for sales of prescription incontinence products for Medicaid recipients to only those products sold by a Medicaid provider that has entered into a valid provider agreement with the state.

Emergency clause

Declares an emergency, causing the bill to become effective immediately and exempting it from the referendum.