

**As Introduced**

**135th General Assembly  
Regular Session  
2023-2024**

**S. B. No. 20**

**Senator Roegner**

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**A BILL**

To amend section 5701.11 of the Revised Code to  
expressly incorporate changes in the Internal  
Revenue Code since February 17, 2022, into Ohio  
law and to declare an emergency. 1  
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**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That section 5701.11 of the Revised Code be  
amended to read as follows: 5  
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**Sec. 5701.11.** The effective date to which this section  
refers is the effective date of this section as amended by ~~H.B. 51~~  
~~of the 134th general assembly~~this act. 7  
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(A) (1) Except as provided under division (A) (2) or (B) of  
this section, any reference in Title LVII or section 149.311,  
3123.90, 3770.073, or 3772.37 of the Revised Code to the  
Internal Revenue Code, to the Internal Revenue Code "as  
amended," to other laws of the United States, or to other laws  
of the United States, "as amended," means the Internal Revenue  
Code or other laws of the United States as they exist on the  
effective date. 10  
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(2) This section does not apply to any reference in Title  
LVII of the Revised Code to the Internal Revenue Code as of a 18  
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date certain specifying the day, month, and year, or to other 20  
laws of the United States as of a date certain specifying the 21  
day, month, and year. 22

(B) (1) For purposes of applying section 5733.04, 5745.01, 23  
or 5747.01 of the Revised Code to a taxpayer's taxable year 24  
ending after ~~March 31, 2021~~February 17, 2022, and before the 25  
effective date, a taxpayer may irrevocably elect to incorporate 26  
the provisions of the Internal Revenue Code or other laws of the 27  
United States that are in effect for federal income tax purposes 28  
for that taxable year if those provisions differ from the 29  
provisions that, under division (A) of this section, would 30  
otherwise apply. The filing by the taxpayer for that taxable 31  
year of a report or return that incorporates the provisions of 32  
the Internal Revenue Code or other laws of the United States 33  
applicable for federal income tax purposes for that taxable 34  
year, and that does not include any adjustments to reverse the 35  
effects of any differences between those provisions and the 36  
provisions that would otherwise apply, constitutes the making of 37  
an irrevocable election under this division for that taxable 38  
year. 39

(2) Elections under prior versions of division (B) (1) of 40  
this section remain in effect for the taxable years to which 41  
they apply. 42

**Section 2.** That existing section 5701.11 of the Revised 43  
Code is hereby repealed. 44

**Section 3.** Section 5701.11 of the Revised Code is 45  
presented in this act as a composite of the section as amended 46  
by both H.B. 51 and S.B. 225 of the 134th General Assembly. The 47  
General Assembly, applying the principle stated in division (B) 48  
of section 1.52 of the Revised Code that amendments are to be 49

harmonized if reasonably capable of simultaneous operation, 50  
finds that the composite is the resulting version of the section 51  
in effect prior to the effective date of the section as 52  
presented in this act. 53

**Section 4.** This act is hereby declared to be an emergency 54  
measure necessary for the immediate preservation of the public 55  
peace, health, and safety. The reason for such necessity is to 56  
enable taxpayers to avoid making miscellaneous adjustments on 57  
their 2022 tax returns that increase costs of compliance. 58  
Therefore, this act shall go into immediate effect. 59