

31st House District
Summit County

Columbus Office

Vern Riffe Center
77 S. High Street
11th Floor
Columbus, Ohio 43215-6111
(614) 644-5085
(614) 719-0000 (Fax)
Rep31@ohiohouse.gov
www.ohiohouse.gov



Bill Roemer
State Representative

Committees

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Joint Medicaid Oversight
Committee

Vice Chair Thomas, Ranking Member Troy, and Members of the House Ways and Means Committee, thank you for the opportunity to present sponsor testimony on House Bill 14. This bill is simple housekeeping; the intent of this bill is to incorporate into Ohio law recent changes to the Internal Revenue Code (IRC) that took effect after March 15, 2023.

The federal act that created this change to the IRC was the Federal Disaster Tax Relief Act of 2023.

The Federal Disaster Tax Relief Act of 2023 allows individual taxpayers affected by federally declared disasters to deduct personal casualty losses without itemizing deductions and without the typical reduction of \$100 per casualty loss and 10% of adjusted gross income. This is especially important as it incorporates the East Palestine Train Derailment Settlement. The Act also includes certain disaster-related personal casualty losses and provides tax relief for losses due to wildfires, but it is not anticipated that this will have a material impact on Ohio taxpayers.

Additionally, the act changes the tax base of school districts levying an income tax based on federal adjusted gross income. This bill would add these changes to the Ohio tax law, so it is consistent with the federal tax law.

The Ohio Department of Taxation has reviewed these acts and the changes it creates, they feel this is the only necessary change. This codification is necessary to file Ohio state income tax. Additionally, the bill also creates an emergency clause. Therefore, the committee can recognize that House Bill 14 is a straightforward housekeeping measure to keep the Ohio tax law consistent with the federal tax law.

Thank you for the committee's consideration of HB 14. We are happy to answer any questions from the committee.