

Proponent Testimony
Prepared for House Bill 14
The Ohio House Ways & Means Committee
February 5, 2025

Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and Members of the Ohio House Ways & Means Committee, thank you for this opportunity to offer proponent testimony on House Bill 14 on behalf of our members. I'm Greg Saul, Vice President of Government Relations for The Ohio Society of CPAs (OSCPA).

We commend Chair Roemer and Rep. Workman for sponsoring this legislation to incorporate into Ohio Revised Code section 5701.11 several of the federal tax law changes to the Internal Revenue Code (IRC) which became law between March 15, 2023 ([S.B. 10](#), 135th GA) and H.B. 14's eventual effective date.

If enacted, H.B. 14 will incorporate federal tax provisions that were enacted as part of the [Federal Disaster Tax Relief Act of 2023](#) (signed on Dec. 12, 2024) impacting payments received for losses suffered from wildfires and disaster relief payments from the East Palestine derailment.

We also strongly support the emergency clause given that the normal 90-day effective date for legislation would already occur after the current tax deadline of April 15. The OSCPAs has traditionally supported legislation incorporating federal tax law changes into the Ohio Revised Code to bring conformity to most federal and state tax calculations. H.B. 14 is no exception.

Unless the Ohio General Assembly and the Governor again amend the Ohio Revised Code, many taxpayers will have to make "add-backs" on their 2024 income tax returns. These add-backs would be complicated and costly to taxpayers, resulting in increased compliance burden and additional tax liability. Further, timing is critical because CPAs across the state are already engaged in tax preparation for their clients since filing officially opened on January 27.

The OSCPAs has advocated for tax simplicity for many years. The positive impact of H.B. 14 will be felt by taxpayers throughout our great state in terms of simplifying the tax code and minimizing compliance costs.

On behalf of the OSCPAs, thank you for allowing me the opportunity to share our support for House Bill 14. I would be happy to answer any of your questions.