



# OHIO CHAMBER OF COMMERCE

**Liz Baumgartner, Director of Economic Development and Tax Policy**  
**Ohio Chamber of Commerce**  
***Proponent Testimony – Senate Bill 9***  
***February 10, 2026***

Chairman Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the Ohio House Ways and Means Committee, thank you for the opportunity to submit proponent testimony on Senate Bill 9 (SB 9). My name is Liz Baumgartner, and I am the Director of Economic Development and Tax Policy for the Ohio Chamber of Commerce.

For 132 years, the Ohio Chamber has served as the state's leading business advocate and represents over 8,000 companies that do business in Ohio. Our mission is to aggressively champion free enterprise, economic competitiveness, and growth for the benefit of all Ohioans.

SB 9, Ohio's annual tax conformity bill, updates the Ohio Revised Code to align with several federal tax law changes to the Internal Revenue Code since March 15, 2025. Businesses across Ohio benefit significantly when state and federal tax rules match, making tax conformity a straightforward but essential policy choice to ensure Ohio's tax system remains predictable, efficient, and easy for taxpayers to navigate.

SB 9 streamlines the filing process by ensuring Ohio's tax code reflects certain federal changes already in effect. This allows businesses to prepare one consistent set of records rather than maintaining separate calculations for federal and state purposes. Reducing this duplication and unnecessary complexity saves employers both time and money, that instead can be invested in the growth and wages of the company.

The Chamber appreciates the inclusion of these federal tax changes into SB 9, including the full expensing for research and experimental expenditures to allow businesses to reinvest in their operations quickly and encourage growth in the state, as well the enhancements to the Child and Dependent Care Tax Credit, which help working families participate in the workforce and support employers facing labor shortages.

Additionally, the emergency clause and immediate implementation of SB 9 will ensure that businesses can file accurately the first time; helping to prevent filing errors and reduce administrative costs.

SB 9 promotes clarity and consistency in our tax laws, while reducing unnecessary complexity and administrative burdens on Ohio employers. For these reasons, I respectfully urge the committee's support and welcome any questions at this time.