

As Reported by the Senate Ways and Means Committee

136th General Assembly

Regular Session

2025-2026

Am. H. B. No. 14

Representatives Roemer, Workman

Cosponsors: Representatives Thomas, D., Troy, Richardson, Barhorst, Brennan, Brewer, Claggett, Cockley, Daniels, Deeter, Denson, Fischer, Fowler Arthur, Ghanbari, Glassburn, Grim, Gross, Hall, D., Holmes, Hoops, Isaacsohn, Jarrells, Jones, Lampton, Lawson-Rowe, Lear, Lett, Mathews, A., McNally, Mohamed, Newman, Peterson, Plummer, Ray, Robb Blasdel, Rogers, Russo, Santucci, Schmidt, Sigrist, Sims, Somani, Stephens, Upchurch, White, E., Williams, Willis

Senator Roegner

A BILL

To amend section 5701.11 of the Revised Code to
expressly incorporate changes in the Internal
Revenue Code since March 15, 2023, into Ohio law
and to declare an emergency.

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:

Sec. 5701.11. The effective date to which this section
refers is the effective date of this section as amended by ~~S.B.~~
~~10-H.B. 14~~ of the ~~135th~~ 136th general assembly.

(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.

(2) This section does not apply to any reference in Title
LVII of the Revised Code to the Internal Revenue Code as of a
date certain specifying the day, month, and year, or to other
laws of the United States as of a date certain specifying the
day, month, and year.

(B) (1) For purposes of applying section 5733.04, 5745.01,
or 5747.01 of the Revised Code to a taxpayer's taxable year
ending after ~~February 17, 2022~~ March 15, 2023, and before the
effective date, a taxpayer may irrevocably elect to incorporate
the provisions of the Internal Revenue Code or other laws of the
United States that are in effect for federal income tax purposes
for that taxable year if those provisions differ from the
provisions that, under division (A) of this section, would
otherwise apply. The filing by the taxpayer for that taxable
year of a report or return that incorporates the provisions of
the Internal Revenue Code or other laws of the United States
applicable for federal income tax purposes for that taxable
year, and that does not include any adjustments to reverse the
effects of any differences between those provisions and the
provisions that would otherwise apply, constitutes the making of
an irrevocable election under this division for that taxable
year.

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

Section 2. That existing section 5701.11 of the Revised

Code is hereby repealed. 44

Section 3. This act is hereby declared to be an emergency 45
measure necessary for the immediate preservation of the public 46
peace, health, and safety. The reason for such necessity is to 47
enable taxpayers to avoid making miscellaneous adjustments on 48
their 2024 tax returns that increase costs of compliance. 49
Therefore, this act shall go into immediate effect. 50