

_____ moved to amend as follows:

In line 4 of the title, delete "and" and insert "," 1

In line 5 of the title, after "credit" insert ", and to require the 2
Department of Taxation to conduct a study of municipal income taxation" 3

After line 175, insert: 4

"**Section 3.** The Department of Taxation shall conduct a 5
study on municipal income tax uniformity, convening relevant 6
stakeholders including, but not limited to, the Ohio Mayors 7
Alliance, the Ohio Municipal League, the Ohio Chamber of 8
Commerce, the Ohio Business Roundtable, the National Federation 9
of Independent Business Ohio, the Ohio Council of Retail 10
Merchants, the Regional Income Tax Authority, the Central 11
Collections Agency, and the Ohio Society of Certified Public 12
Accountants, and issue a report to the General Assembly not 13
later than December 31, 2026, in accordance with division (D) of 14
section 101.68 of the Revised Code. The report shall cover the 15
amount of municipal income tax collected annually statewide, the 16
impact of current law on taxpayers and tax preparers, as well as 17
the financial impact of potential changes to current law on 18



statutorily required municipal services. The report shall also 19
evaluate stakeholder proposed reforms to the existing municipal 20
income tax system." 21

The motion was _____ agreed to.

SYNOPSIS 22

Department of Taxation study and report 23

Section 3 24

Requires the Department of Taxation to conduct a study on 25
municipal income taxes, with a variety of stakeholders, and 26
issue a report to the General Assembly no later than December 27
31, 2026. 28