

Sub. H. B. No. 96
As Passed by the Senate
TAXCD101

_____ moved to amend as follows:

In line 138701, reinsert "For purposes of this chapter and Chapter	1
5751. of the"	2
Reinsert lines 138702 through 138725	3
In line 138726, reinsert "the trust was created" and delete " <u>Casino</u>	4
gaming" has the same meaning as in"	5
Delete lines 138727 through 138730	6
In line 138731, delete " <u>meaning as in section 3770.21 of the Revised</u>	7
<u>Code</u> "	8
After line 138767, insert:	9
"(MM) <u>"Casino gaming" has the same meaning as in section 3772.01 of</u>	10
<u>the Revised Code, "lottery sports gaming" has the same meaning as in</u>	11
<u>section 3770.23 of the Revised Code, "sports gaming" has the same meaning</u>	12
<u>as in section 3775.01 of the Revised Code, and "video lottery terminal"</u>	13
<u>has the same meaning as in section 3770.21 of the Revised Code."</u>	14
Delete lines 142954 through 143465 (remove R.C. 5751.01)	15
Delete lines 157381 through 157386 (remove Section 801.250)	16



Update the title, amend, enact, or repeal clauses accordingly 17

The motion was _____ agreed to.

SYNOPSIS

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Pre-1972 trusts tax election

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R.C. 5747.01(EE) and 5751.01(E) (7); Section 801.250

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Restores a provision of current law that allowed certain 21
trusts created before 1972 to elect, no later than April 15, 22
2006, to be, along with any pass through entity in which they 23
own at least a 5% interest, subject to the commercial activity 24
tax (CAT) rather than the trust income tax and continue under 25
that election until revoked by the trustee. A provision, added 26
by the Senate, subjects such trusts, beginning January 1, 2026, 27
to the trust income tax and excludes them from the CAT. 28