

I_136_2663

136th General Assembly

Regular Session

2025-2026

Sub. S. B. No. 9

To amend section 5701.11 of the Revised Code to
expressly incorporate changes in the Internal
Revenue Code since March 7, 2025, into Ohio law
and to declare an emergency.

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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 H.B.—
14—S.B. 9 of the 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, 3770.07, 3770.071, 3770.072, 3770.073, 3772.37, or
3775.16 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

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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. 19
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(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 March 15, 2023, 2025, 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. 23
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(2) Elections under prior versions of division (B) (1) of
this section remain in effect for the taxable years to which
they apply. 40
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Section 2. That existing section 5701.11 of the Revised
Code is hereby repealed. 43
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Section 3. This act is hereby declared to be an emergency
measure necessary for the immediate preservation of the public
peace, health, and safety. The reason for such necessity is to
enable taxpayers to avoid making miscellaneous adjustments on
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their 2025 tax returns that increase costs of compliance. 49

Therefore, this act shall go into immediate effect. 50