

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.

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



LVII of the Revised Code to the Internal Revenue Code as of a 19
date certain specifying the day, month, and year, or to other 20
laws of the United States as of a date certain specifying the 21
day, month, and year. 22

(B) (1) For purposes of applying section 5733.04, 5745.01, 23
or 5747.01 of the Revised Code to a taxpayer's taxable year 24
ending after March ~~15, 2023~~ 17, 2025, and before the effective 25
date, a taxpayer may irrevocably elect to incorporate the 26
provisions of the Internal Revenue Code or other laws of the 27
United States that are in effect for federal income tax purposes 28
for that taxable year if those provisions differ from the 29
provisions that, under division (A) of this section, would 30
otherwise apply. The filing by the taxpayer for that taxable 31
year of a report or return that incorporates the provisions of 32
the Internal Revenue Code or other laws of the United States 33
applicable for federal income tax purposes for that taxable 34
year, and that does not include any adjustments to reverse the 35
effects of any differences between those provisions and the 36
provisions that would otherwise apply, constitutes the making of 37
an irrevocable election under this division for that taxable 38
year. 39

(2) Elections under prior versions of division (B) (1) of 40
this section remain in effect for the taxable years to which 41
they apply. 42

Section 2. That existing section 5701.11 of the Revised 43
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 2025 tax returns that increase costs of compliance. 49

Therefore, this act shall go into immediate effect. 50