

**As Passed by the Senate**

**136th General Assembly**

**Regular Session**

**2025-2026**

**Am. S. B. No. 9**

**Senator Blessing**

**Cosponsors: Senators Roegner, Schaffer, Antonio, Cirino, Craig, Cutrona,  
DeMora, Hicks-Hudson, Ingram, Lang, Patton, Reineke, Smith, Timken, Weinstein,  
Wilson**

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**A BILL**

To amend section 5701.11 of the Revised Code to 1  
expressly incorporate changes in the Internal 2  
Revenue Code since March 15, 2023, into Ohio law 3  
and to declare an emergency. 4

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That section 5701.11 of the Revised Code be 5  
amended to read as follows: 6

**Sec. 5701.11.** The effective date to which this section 7  
refers is the effective date of this section as amended by S.B. 8  
109 of the ~~135th~~136th general assembly. 9

(A) (1) Except as provided under division (A) (2) or (B) of 10  
this section, any reference in Title LVII or section 149.311, 11  
3123.90, 3770.073, or 3772.37 of the Revised Code to the 12  
Internal Revenue Code, to the Internal Revenue Code "as 13  
amended," to other laws of the United States, or to other laws 14  
of the United States, "as amended," means the Internal Revenue 15  
Code or other laws of the United States as they exist on the 16

effective date. 17

(2) This section does not apply to any reference in Title 18  
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 ~~February 17, 2022~~March 15, 2023, and before the 25  
effective date, a taxpayer may irrevocably elect to incorporate 26  
the 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 2024 tax returns that increase costs of compliance. 49  
Therefore, this act shall go into immediate effect. 50