

## GOVERNMENT FINANCE OFFICERS ASSOCIATION

### Bill Information

#### **HB1** CREATE NEW SCHOOL FINANCING SYSTEM *(CALLENDER J, SWEENEY B)*

To create a new school financing system for fiscal year 2022 and each fiscal year thereafter.

##### ALL BILL STATUS

3/1/2021 - House Finance Primary and Secondary Education Subcommittee, (Fourth Hearing)  
2/25/2021 - House Finance Primary and Secondary Education Subcommittee, (Third Hearing)  
2/24/2021 - House Finance Primary and Secondary Education Subcommittee, (Second Hearing)  
2/23/2021 - House Finance Primary and Secondary Education Subcommittee, (First Hearing)  
2/11/2021 - House Finance, (First Hearing)  
2/4/2021 - Referred to Committee House Finance  
2/4/2021 - Introduced

##### ORC SECTIONS

3301.0714, 3302.20, 3310.08, 3310.41, 3310.51,  
3310.54, 3310.55, 3310.56, 3313.64, 3313.979,  
3313.98, 3313.981, 3314.08, 3314.0810,  
3314.084, 3314.085, 3314.087, 3314.089,  
3314.091, 3314.11, 3314.20, 3314.53, 3315.18,  
3317.011, 3317.0110, 3317.012, 3317.013,  
3317.014, 3317.016, 3317.017, 3317.018,  
3317.019, 3317.02, 3317.021, 3317.0212,  
3317.0213, 3317.0214, 3317.0215, 3317.0216,  
3317.0217, 3317.0218, 3317.022, 3317.023,  
3317.024, 3317.028, 3317.03, 3317.051,  
3317.071, 3317.072, 3317.11, 3317.16, 3317.162,  
3317.20, 3317.25, 3317.26, 3317.60, 3319.57,  
3324.09, 3326.31, 3326.32, 3326.33, 3326.39,  
3326.40, 3326.41, 3326.43, 3326.44, 3326.51,  
3327.01, 3327.016, 3328.32, 3328.33, 3328.34,  
3365.01

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#### **HB39** INCREASES THE PUBLIC LIBRARY FUND; ALLOCATES FUNDING *(SOBECKI L, MILLER A)*

To increase the Public Library Fund, to allocate the increase to libraries equally, and to make an appropriation.

##### ALL BILL STATUS

2/4/2021 - Referred to Committee House Finance  
2/4/2021 - Introduced

## ORC SECTIONS

131.51, 5705.31, 5705.32, 5705.321, 5747.46,  
5747.47, 5747.48

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## HB43 PUBLIC BODIES - ELECTRONIC MEETINGS *(SOBECKI L, HOOPS J)*

To authorize public bodies to meet via teleconference and video conference.

### ALL BILL STATUS

2/11/2021 - House Government Oversight, (First Hearing)  
2/4/2021 - Referred to Committee House Government Oversight  
2/4/2021 - Introduced

## ORC SECTIONS

121.221

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## HB66 REVIEW PROPERTY TAX EXEMPTIONS *(HOOPS J)*

To require the reporting of information on and legislative review of property tax exemptions.

### ALL BILL STATUS

10/19/2021 - **BILL AMENDED**, Senate Ways and Means, (Third Hearing)  
10/5/2021 - Senate Ways and Means, (Second Hearing)  
9/21/2021 - Senate Ways and Means, (First Hearing)  
3/10/2021 - Referred to Committee Senate Ways and Means  
3/3/2021 - **PASSED BY HOUSE**, Vote 98-0  
3/3/2021 - Bills for Third Consideration  
2/23/2021 - **REPORTED OUT**, House Ways and Means, (Third Hearing)  
2/17/2021 - House Ways and Means, (Second Hearing)  
2/9/2021 - House Ways and Means, (First Hearing)  
2/4/2021 - Referred to Committee House Ways and Means  
2/4/2021 - Introduced

## ORC SECTIONS

107.03, 5703.48, 5703.95

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## HB76 ENACT FY22-23 INDUSTRIAL COMMISSION BUDGET *(OELSLAGER S)*

To make appropriations for the Industrial Commission for the biennium beginning July 1, 2021, and ending June 30, 2023, and to provide authorization and conditions for the operation of Commission programs.

### ALL BILL STATUS

6/2/2021 - **SIGNED BY GOVERNOR**; eff. July 1, 2021  
5/19/2021 - **PASSED BY SENATE**; Vote 32-0  
5/19/2021 - Bills for Third Consideration

5/12/2021 - **REPORTED OUT**, Senate Insurance, (Second Hearing)  
4/28/2021 - Senate Insurance, (First Hearing)  
4/21/2021 - Referred to Committee Senate Insurance  
3/25/2021 - **PASSED BY HOUSE**; Vote 94-1  
3/25/2021 - Bills for Third Consideration  
3/25/2021 - **REPORTED OUT**, House Finance, (First Hearing)  
3/16/2021 - Re-Referred to Committee  
3/11/2021 - Re-Referred to Committee  
3/10/2021 - **REPORTED OUT AS AMENDED**, House Commerce and Labor, (Second Hearing)  
3/3/2021 - House Commerce and Labor, (First Hearing)  
2/10/2021 - Referred to Committee House Commerce and Labor  
2/9/2021 - Introduced

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## HB124 EQUALIZE PASS-THROUGH ENTITY WITHHOLDING *(ROEMER B, YOUNG B)*

To equalize the pass-through entity withholding and the business income tax rate.

### ALL BILL STATUS

2/23/2021 - House Ways and Means, (First Hearing)  
2/17/2021 - Referred to Committee House Ways and Means  
2/16/2021 - Introduced

### ORC SECTIONS

5733.41, 5747.41

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## HB146 REGARDS APPLYING PREVAILING WAGE LAW TO PUBLIC PROJECTS *(RIEDEL C, MANCHESTER S)*

To allow political subdivisions, special districts, and state institutions of higher education to elect to apply the Prevailing Wage Law to public improvement projects.

### ALL BILL STATUS

6/23/2021 - House Commerce and Labor, (Second Hearing)  
3/3/2021 - House Commerce and Labor, (First Hearing)  
2/24/2021 - Referred to Committee House Commerce and Labor  
2/23/2021 - Introduced

### ORC SECTIONS

1506.44, 164.07, 1710.02, 307.022, 307.671,  
307.673, 307.674, 307.696, 308.21, 351.06,  
353.03, 4115.03, 4115.04, 4115.06, 5540.03,  
6117.012, 6121.061

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## HB157 MODIFY MUNICIPAL INCOME TAX RULES - COVID WFH *(JORDAN K, EDWARDS J)*

To amend Section 29 of H.B. 197 of the 133rd General Assembly to modify municipal income tax employer withholding rules for

COVID-19-related work-from-home employees.

### ALL BILL STATUS

6/2/2021 - Referred to Committee Senate Ways and Means  
5/26/2021 - **PASSED BY HOUSE**; Vote 63-31  
5/26/2021 - Bills for Third Consideration  
5/18/2021 - **SUBSTITUTE BILL ACCEPTED & REPORTED OUT**, House Ways and Means, (Sixth Hearing)  
4/20/2021 - House Ways and Means, (Fifth Hearing)  
4/13/2021 - **SUBSTITUTE BILL ACCEPTED**, House Ways and Means, (Fifth Hearing)  
3/16/2021 - House Ways and Means, (Third Hearing)  
3/10/2021 - House Ways and Means, (Second Hearing)  
3/9/2021 - House Ways and Means, (First Hearing)  
3/3/2021 - Referred to Committee House Ways and Means  
2/25/2021 - Introduced

## HB326 CHANGE COUNTY TREASURERS' FIRST DAY *(FOWLER S)*

To change the first day of office of a county treasurer from the first Monday of September next after the election to the second Monday of March next after the election.

### ALL BILL STATUS

6/10/2021 - Referred to Committee House State and Local Government  
5/25/2021 - Introduced

### ORC SECTIONS

321.01, 321.46

## HB499 ALLOW ELECTED OPERS/SERS RECIPIENTS TO RECEIVE BENEFITS *(MILLER A)*

To allow a Public Employees Retirement System or School Employees Retirement System disability benefit recipient elected to certain offices to continue receiving a disability benefit during the term of office.

### ALL BILL STATUS

12/7/2021 - Referred to Committee House Insurance  
12/2/2021 - Introduced

### ORC SECTIONS

145.362, 145.364, 3309.41

## HCR36 OPPOSE CERTAIN FINANCIAL REPORTING *(YOUNG B)*

To urge that the federal proposal to require financial institutions and other financial service providers to report most customer net account inflows and outflows not be passed or implemented by government officials.

### ALL BILL STATUS

11/30/2021 - Referred to Committee Senate Financial Institutions and Technology  
11/23/2021 - Referred to Committee Senate Rules and Reference  
11/18/2021 - **ADOPTED BY HOUSE**; Vote 54-27  
11/18/2021 - Bills for Third Consideration  
11/17/2021 - **REPORTED OUT**, House Financial Institutions, (Second Hearing)  
11/10/2021 - House Financial Institutions, (First Hearing)  
10/26/2021 - Referred to Committee House Financial Institutions  
10/26/2021 - Introduced

## SB15 FISCAL OFFICERS-LIABILITY (WILSON S)

To change the circumstances in which certain fiscal officers may be held liable for a loss of public funds.

### ALL BILL STATUS

11/17/2021 - House State and Local Government, (First Hearing)  
3/24/2021 - Referred to Committee House State and Local Government  
3/17/2021 - **PASSED BY SENATE**; Vote 33-0  
3/17/2021 - Bills for Third Consideration  
3/9/2021 - **REPORTED OUT**, Senate Local Government and Elections, (Fourth Hearing)  
3/2/2021 - **BILL AMENDED**, Senate Local Government and Elections, (Third Hearing)  
2/23/2021 - Senate Local Government and Elections, (Second Hearing)  
2/2/2021 - Senate Local Government and Elections, (First Hearing)  
1/27/2021 - Referred to Committee Senate Local Government and Elections  
1/26/2021 - Introduced

### ORC SECTIONS

301.221, 319.41, 321.50, 3354.101, 3357.101,  
3358.061, 3375.361, 507.14, 733.82

## SB18 INTERNAL REVENUE CODE (ROEGNER K, SCHAFFER T)

To expressly incorporate changes in the Internal Revenue Code since March 27, 2020, into Ohio law, to exclude certain loan amounts forgiven under federal law from the commercial activity tax, to authorize a commercial activity tax exclusion for Bureau of Workers' Compensation dividends paid to employers, and to declare an emergency.

### ALL BILL STATUS

3/31/2021 - **SIGNED BY GOVERNOR**; eff. immediately  
3/24/2021 - Consideration of House Amendments; Senate Does Concur, Vote 33-0, Emergency Clause 33-0  
3/24/2021 - **PASSED BY HOUSE**; Vote 98-0, Emergency Clause 94-2  
3/24/2021 - Bills for Third Consideration  
3/23/2021 - **REPORTED OUT AS AMENDED**, House Ways and Means, (Sixth Hearing)  
3/16/2021 - **BILL AMENDED**, House Ways and Means, (Fifth Hearing)  
3/9/2021 - House Ways and Means, (Fourth Hearing)  
3/2/2021 - House Ways and Means, (Third Hearing)  
2/23/2021 - House Ways and Means, (Second Hearing)  
2/17/2021 - Referred to Committee House Ways and Means  
2/17/2021 - House Ways and Means, (First Hearing)  
2/10/2021 - **PASSED BY SENATE**; Vote 32-0, Emergency Clause 32-0  
2/10/2021 - Bills for Third Consideration

2/9/2021 - **REPORTED OUT AS AMENDED**, Senate Ways and Means, (Second Hearing)  
2/2/2021 - **BILL AMENDED**, Senate Ways and Means, (First Hearing)  
1/27/2021 - Referred to Committee Senate Ways and Means  
1/26/2021 - Introduced

#### ORC SECTIONS

4141.321, 5701.11, 5733.41, 5747.065, 5747.41

## SB19 REGARDING PROPERTY TAXATION (SCHAFER T)

To modify the law regarding property taxation and sales and use tax.

#### ALL BILL STATUS

12/8/2021 - Senate Appoints Managers; L. Blessing, T. Schaffer & N. Antonio Named as Senate Conferees  
11/10/2021 - Consideration of House Amendments; Senate Does Not Concur, Vote 1-32  
6/28/2021 - **PASSED BY HOUSE**; Amended on Floor, Bill Vote 61-36  
6/28/2021 - Bills for Third Consideration  
6/25/2021 - Informally Passed  
6/25/2021 - Bills for Third Consideration  
6/22/2021 - **REPORTED OUT AS AMENDED**, House Ways and Means, (Fifth Hearing)  
6/15/2021 - **BILL AMENDED**, House Ways and Means, (Fourth Hearing)  
6/8/2021 - **SUBSTITUTE BILL ACCEPTED**, House Ways and Means, (Third Hearing)  
3/16/2021 - House Ways and Means, (Second Hearing)  
3/10/2021 - House Ways and Means, (First Hearing)  
3/3/2021 - Referred to Committee House Ways and Means  
2/24/2021 - **PASSED BY SENATE**; Vote 31-0  
2/24/2021 - Bills for Third Consideration  
2/23/2021 - **REPORTED OUT**, Senate Ways and Means, (Fourth Hearing)  
2/17/2021 - **BILL AMENDED**, Senate Ways and Means, (Third Hearing)  
2/9/2021 - Senate Ways and Means, (Second Hearing)  
2/2/2021 - Senate Ways and Means, (First Hearing)  
1/27/2021 - Referred to Committee Senate Ways and Means  
1/26/2021 - Introduced

#### ORC SECTIONS

122.17, 133.06, 1728.07, 1728.10, 1728.111,  
3317.021, 3735.66, 3735.67, 3735.671, 3735.672,  
3735.673, 3735.68, 5101.82, 5709.331, 5709.40,  
5709.41, 5709.43, 5709.6, 5709.61, 5709.62,  
5709.631, 5709.632, 5709.633, 5709.64, 5709.65,  
5709.66, 5709.67, 5709.671, 5709.68, 5709.69,  
5709.73, 5709.77, 5709.78, 5709.81, 5709.82,  
5709.83, 5709.832, 5709.85, 5709.86, 5717.02,  
725.01, 725.02, 725.08

## SB33 529 TAX DEDUCTION (HOTTINGER J, BRENNER A)

To expand the income tax deduction allowed for contributions to Ohio's 529 education savings plans to include contributions to 529 plans established by other states.

#### ALL BILL STATUS

10/5/2021 - Senate Ways and Means, (Fourth Hearing)  
9/28/2021 - Senate Ways and Means, (Third Hearing)  
2/17/2021 - Senate Ways and Means, (Second Hearing)  
2/9/2021 - Senate Ways and Means, (First Hearing)  
2/3/2021 - Referred to Committee Senate Ways and Means  
2/2/2021 - Introduced

 **ORC SECTIONS**

5747.01, 5747.10, 5747.70

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**SB38** TAX CREDIT - PROTECTIVE EQUIPMENT *(SCHAFER T)*

To allow an income tax credit for law enforcement officials and volunteer firefighters who purchase safety or protective items to be used in the course of official law enforcement or firefighting activities.

 **ALL BILL STATUS**

10/5/2021 - Senate Ways and Means, (Third Hearing)  
2/17/2021 - Senate Ways and Means, (Second Hearing)  
2/9/2021 - Senate Ways and Means, (First Hearing)  
2/3/2021 - Referred to Committee Senate Ways and Means  
2/2/2021 - Introduced

 **ORC SECTIONS**

5747.08, 5747.64, 5747.98

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**SB93** REQUIRE VOTE-COUNTY SALES TAX INCREASE *(ANTANI N)*

To require voter approval of any increase in the rate of a county sales tax.

 **ALL BILL STATUS**

9/21/2021 - Senate Ways and Means, (First Hearing)  
9/14/2021 - Senate Ways and Means, (First Hearing)  
3/3/2021 - Referred to Committee Senate Ways and Means  
2/24/2021 - Introduced

 **ORC SECTIONS**

305.31, 5739.021, 5739.022, 5739.026

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**SB98** SALES TAX EXEMPTION *(ANTANI N)*

To exempt from sales and use tax things used primarily to move completed manufactured products or general merchandise.

 **ALL BILL STATUS**

9/21/2021 - Senate Ways and Means, (First Hearing)  
9/14/2021 - Senate Ways and Means, (First Hearing)

3/3/2021 - Referred to Committee Senate Ways and Means  
2/24/2021 - Introduced

**ORC SECTIONS**  
5739.02

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**SB131** **LICENSURE RECIPROCITY** *(ROEGNER K, MCCOLLEY R)*

To require an occupational licensing authority to issue a license or government certification to an applicant who holds a license, government certification, or private certification or has satisfactory work experience in another state under certain circumstances and to amend the version of section 3319.22 of the Revised Code that is scheduled to take effect on April 12, 2023, to continue the changes on and after that date.

**ALL BILL STATUS**

5/26/2021 - Senate Workforce and Higher Education, (Second Hearing)  
5/19/2021 - Senate Workforce and Higher Education, (First Hearing)  
3/17/2021 - Referred to Committee Senate Workforce and Higher Education  
3/16/2021 - Introduced



## ● ORC SECTIONS

109.73, 109.77, 109.771, 109.78, 109.804,  
1315.23, 1321.04, 1321.37, 1321.53, 1321.64,  
1321.74, 1322.07, 1322.10, 1322.21, 1322.24,  
147.01, 147.63, 1513.07, 1513.161, 1514.12,  
1514.47, 1531.40, 1533.051, 1533.51, 1561.14,  
1561.15, 1561.16, 1561.17, 1561.18, 1561.19,  
1561.20, 1561.21, 1561.22, 1565.06, 1565.15,  
169.16, 1707.15, 1707.151, 1707.16, 1707.161,  
1707.163, 1707.165, 1717.06, 173.21, 173.391,  
173.422, 3101.10, 3301.071, 3301.074, 3319.088,  
3319.22, 3319.226, 3319.229, 3319.26, 3319.261,  
3319.262, 3319.27, 3319.28, 3319.301, 3319.303,  
3319.361, 3327.10, 3703.01, 3703.21, 3704.14,  
3713.05, 3717.09, 3723.03, 3723.06, 3737.83,  
3737.881, 3742.05, 3743.03, 3743.16, 3743.40,  
3743.51, 3746.041, 3748.07, 3748.12, 3769.03,  
3772.13, 3772.131, 3773.36, 3773.421, 3781.10,  
3781.102, 3781.105, 3916.03, 3951.03, 3951.05,  
3951.09, 4104.07, 4104.101, 4104.19, 4105.02,  
4169.03, 4301.10, 4508.03, 4508.04, 4508.08,  
4511.763, 4701.06, 4701.07, 4701.10, 4703.08,  
4703.10, 4703.33, 4703.35, 4703.37, 4707.07,  
4707.072, 4707.09, 4707.12, 4709.07, 4709.08,  
4709.10, 4712.02, 4713.10, 4713.28, 4713.30,  
4713.31, 4713.34, 4713.37, 4713.69, 4715.03,  
4715.09, 4715.10, 4715.16, 4715.27, 4715.362,  
4715.363, 4715.39, 4715.42, 4715.421, 4715.53,  
4715.62, 4717.05, 4717.051, 4717.10, 4723.08,  
4723.09, 4723.26, 4723.32, 4723.41, 4723.651,  
4723.75, 4723.76, 4723.85, 4725.13, 4725.18,  
4725.26, 4725.48, 4725.52, 4725.57, 4725.591,  
4727.03, 4728.03, 4729.09, 4729.11, 4729.15,  
4729.901, 4729.92, 4729.921, 4730.10, 4731.151,  
4731.19, 4731.293, 4731.294, 4731.295,  
4731.297, 4731.299, 4731.52, 4731.572, 4732.10,  
4732.12, 4732.22, 4733.18, 4733.19, 4734.23,  
4734.27, 4734.283, 4735.023, 4735.07, 4735.08,  
4735.09, 4735.10, 4735.27, 4735.28, 4736.10,  
4736.14, 4740.08, 4741.12, 4741.13, 4741.14,  
4741.15, 4741.19, 4743.04, 4743.041, 4747.04,  
4747.05, 4747.10, 4749.12, 4751.01, 4751.15,  
4751.20, 4751.201, 4751.202, 4751.21, 4751.32,  
4752.05, 4752.12, 4753.07, 4753.071, 4753.072,  
4753.073, 4753.08, 4753.09, 4753.12, 4755.08,  
4755.09, 4755.411, 4755.44, 4755.441, 4755.45,  
4755.451, 4755.48, 4755.482, 4755.62, 4755.65,  
4757.18, 4757.25, 4758.25, 4759.05, 4759.06,  
4760.03, 4760.031, 4761.04, 4761.05, 4762.03,  
4763.05, 4764.10, 4765.10, 4765.11, 4765.30,  
4765.55, 4767.031, 4771.08, 4773.03, 4774.03,  
4775.07, 4778.03, 4778.08, 4778.09, 4779.17,  
4779.18, 4781.07, 4781.08, 4781.17, 4783.04,  
4796.01, 4796.02, 4796.03, 4796.04, 4796.05,  
4796.08, 4796.10, 4796.11, 4796.12, 4796.13,  
4796.20, 4796.21, 4796.22, 4796.23, 4796.25,  
4796.30, 4796.35, 503.41, 5123.161, 5123.45,  
5126.25, 5902.02, 5903.04, 6109.04, 6111.46,  
715.27, 903.07, 905.321, 917.09, 917.091,  
921.06, 921.08, 921.11, 921.12, 921.24, 921.26,  
926.30, 928.02, 943.09, 956.05, 956.06



**SB225**

**TAX CREDITS - TEMPORARY MODIFICATION** (SCHURING K)

To temporarily modify the historic rehabilitation and the opportunity zone investment tax credits.

**ALL BILL STATUS**

- 12/7/2021 - Senate Finance, (Fourth Hearing)
- 11/9/2021 - Senate Finance, (Third Hearing)
- 10/19/2021 - Senate Finance, (Second Hearing)
- 10/5/2021 - Senate Finance, (First Hearing)
- 9/15/2021 - Referred to Committee Senate Finance
- 9/8/2021 - Introduced

**ORC SECTIONS**

122.84, 149.311

**SB231**

**TAX REFUNDS AFTER DEATH** (HOTTINGER J)

To expressly authorize the issuance of an income tax refund in the name of a deceased taxpayer's fiduciary.

**ALL BILL STATUS**

- 12/7/2021 - House Ways and Means, (First Hearing)
- 11/17/2021 - Referred to Committee House Ways and Means
- 11/10/2021 - **PASSED BY SENATE**; Vote 33-0
- 11/10/2021 - Bills for Third Consideration
- 11/9/2021 - **REPORTED OUT**, Senate Ways and Means, (Fourth Hearing)
- 10/19/2021 - Senate Ways and Means, (Third Hearing)
- 10/5/2021 - Senate Ways and Means, (Second Hearing)
- 9/28/2021 - Senate Ways and Means, (First Hearing)
- 9/22/2021 - Referred to Committee Senate Ways and Means
- 9/15/2021 - Introduced

**ORC SECTIONS**

5747.11