



# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
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## Synopsis of Conference Committee Amendments

### S.B. 9 of the 133<sup>rd</sup> General Assembly

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The Conference Committee on S.B. 9 recommends the bill as passed by the House of Representatives with the following changes:

Senate Version	House Version	Conference Committee Recommendation
<b>Effective date</b>		
Specifies that the bill's provisions relating to the release of group health plan information take effect July 1, 2020 ( <i>Section 3</i> ).	Same as Senate.	Specifies that the bill's provisions relating to the release of group health plan information take effect July 1, 2021 ( <i>Section 3</i> ).
<b>Professional employer organizations</b>		
No provision.	Allows a professional employer organization (PEO) to file federal payroll taxes entirely under a client employer's tax identification number ( <i>R.C. 4125.03(G)</i> ).	Same as Senate.
No provision.	Requires a PEO that elects to file federal payroll taxes entirely under the tax identification number of each client employer to remain liable for all wages and	Same as Senate.

Senate Version	House Version	Conference Committee Recommendation
No provision.	<p>payroll taxes associated with shared employees and to include in the agreement between the PEO and each client employer a provision that reflects that liability <i>(R.C. 4125.03(G)(1) and (2))</i>.</p> <p>Prohibits a PEO from arguing in any forum that the use of a client employer’s tax identification number absolves the PEO of liability for wages and payroll taxes associated with the client employer’s shared employees <i>(R.C. 4125.03(G)(3))</i>.</p>	Same as Senate.