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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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Office

Synopsis of House Committee Amendments

(This synopsis does not address amendments that may have been adopted on the House Floor.)

S.B. 26 of the 133rd General Assembly

House Finance

Sam Benham, Attorney

Taxation

Income tax

Removes a provision that excludes income earned from the practice of law or lobbying from being eligible for the business income deduction and 3% flat tax rate.

Requires taxpayers claiming the business income deduction to indicate on their tax returns the North American Industry Classification System (NAICS) codes associated with each source of their business income.

Delays the repeal of the income tax credit for contributions to campaigns for state offices by one year, until taxable years beginning in or after 2020.

Delays the repeal of the income tax credit for a pass-through entity investor's share of the entity's financial institutions tax (FIT) by one year, until taxable years beginning in or after 2020.

Sales and use tax

Exempts from sales and use tax the sale of feminine hygiene products associated with menstruation.

Exempts from sales and use tax the sale of prescription diapers or incontinence pads covered by Medicaid.

Public Office Compensation Advisory Commission

Abolishes the Public Office Compensation Advisory Commission.

Appropriations

Modifies an earmark under the Ohio Department of Medicaid for the "Food Farmacy" pilot project to specify that food-insecure patients receiving services must have chronic diseases, not just type 2 diabetes.

S0026-133/mh

October 10, 2019