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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

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Office

Substitute Bill Comparative Synopsis

Sub. H.B. 222

133rd General Assembly

House Ways & Means

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

| Previous Version (As Introduced) | Latest Version (I_133_0550-2) |
|---|--|
| Start date | |
| Tax credit applies beginning with commercial truck driver training expenses incurred in 2020 (<i>Section 3 of the bill</i>). This means qualifying taxpayers would begin claiming the credit no sooner than 2021. | Delays application of the tax credit by one year, beginning with training expenses incurred in 2021 (<i>R.C. 122.91(B)(1)</i>). Qualifying taxpayers therefore would not begin claiming the credit until 2022. |

| Previous Version (As Introduced) | Latest Version (I_133_0550-2) |
|---|---|
| Sunset date | |
| <p>No sunset date: the tax credit is available for training expenses incurred at any time in 2020 or thereafter, without termination.</p> | <p>Limits the tax credit to training expenses incurred in 2021, 2022, 2023, or 2024; no credit is available for expenses incurred after 2024 (<i>R.C. 122.91(B)(1)</i>).</p> <p>Note: The dates in lines 24-25 of the bill refer to the four annual deadlines for applying for the credit. The credit is based on expenses incurred in the following calendar year. The credit is claimed in the year after that year (for example, apply by December 1, 2020, on the basis of expenses to be incurred during 2021, and claim the credit in 2022 – assuming training expenses were actually incurred and documented).</p> |
| CDL skills test examination fee | |
| <p>No provision.</p> | <p>Increases the commercial driver’s license skills test examination fee charged by the Department of Public Safety by the following amounts:</p> <ol style="list-style-type: none"> 1. Pre-trip inspection: \$10 to \$27; 2. Off-road maneuvering: \$10 to \$27; 3. On-road: \$30 to \$61; 4. Total: \$50 to \$115 (<i>R.C. 4506.09(E)</i>). <p>By increasing the fee, makes the examination fees charged by the Department equivalent to the maximum amount a private or locally operated skills testing facility may charge for the skills examination (<i>R.C. 4506.09(B)</i>).</p> |