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Substitute Bill Comparative Synopsis

Sub. H.B. 157

134th 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 (I_134_0954-2)	Latest Version (I_134_0954-4)
Intent and application of temporary withholding rule	
Provides that the temporary COVID-19 municipal income tax withholding rule amended by the bill applies only to tax withholding obligations, and not an employee's tax liability, as of the rule's inception on March 9, 2020 (<i>Section 29(A) and (D) of H.B. 197 of the 133rd General Assembly; Section 3</i>).	Narrows that provision by stating that the temporary rule applies only to tax withholding obligations, and not to an employee's tax liability, beginning January 1, 2021, but that the bill's changes to the rule are not intended to affect the interpretation of the rule as it applies to taxes withheld in 2020 (<i>Section 29 of H.B. 197 of the 133rd General Assembly; Section 4</i>).

Previous Version (I_134_0954-2)	Latest Version (I_134_0954-4)
Applies the rule to employees who are required by their employer to work at a location other than the employee’s principal place of work due to the COVID-19 emergency (<i>Section 29 of H.B. 197 of the 133rd General Assembly</i>).	Retains the requirement that the employee be working at another location due to the COVID-19 emergency, but removes the requirement that the employer has required the employee to do so (<i>Section 29 of H.B. 197 of the 133rd General Assembly</i>).
Documentation required for refund request	
No similar provision.	Provides that, if an employee requests a refund of municipal income taxes withheld pursuant to the temporary rule, the municipal tax administrator may not require any documentation from the employer to process the request other than a statement verifying that the employer has not refunded any withholding to the employee and the number of days the employee worked at their employee’s principal place of work (<i>Section 5</i>).
Employer withholding assessments	
Prohibits a municipal tax administrator from assessing tax, penalty, or interest for the failure to withhold municipal income tax from an employee’s wages during the period of time the temporary withholding rule is in effect, provided the employer withheld tax from those wages pursuant to that rule (<i>Section 4</i>).	Expands this “safe harbor” by also prohibiting assessments against an employer that withholds taxes during that period of time to the employee’s principal place of work, regardless of whether the employee reported to another location to work because of the COVID-19 pandemic or on the order of the employer, as otherwise required to comply with the temporary withholding rule (<i>Section 3</i>).