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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

## Synopsis of Senate Floor Amendments

(See the [LSC Committee Amendment Synopsis](#) for amendments adopted by the Senate Ways & Means Committee.)

### HB 66 of the 134<sup>th</sup> General Assembly

Jim Kelly, Director, Office of Research and Drafting

#### **Commercial vehicle operator training tax credit**

Modifies a provision of the bill added by the Senate committee that allows an income tax credit for training expenses paid by employers to train employees to operate a commercial vehicle, as follows:

1. Extends, from 15 to 60 days, the amount of time the Director of Development has to approve tax credit applications;
2. Expands the information that must be included in the Department of Development's administrative rules for the program to include applicable fees and penalties for noncompliance with the credit's reporting requirements. The bill had required only that the rules specify which training expenses are eligible for the credit.

#### **Unemployment compensation income tax withholding**

Removes a provision added in the Senate committee that would delay by two years, from 2023 to 2025, the date by which the Ohio Department of Job and Family Services (ODJFS) must begin to accept state income tax withholding requests from unemployment compensation recipients.