



Ohio Legislative Service Commission

Synopsis of House Committee Amendments*

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Sub. S.B. 2

131st General Assembly
(H. Ways & Means)

Authorizes a taxpayer whose taxable year ends after April 1, 2015, and before the bill's effective date to apply to the taxpayer's state tax calculation the federal tax laws that applied to that taxable year. (April 1, 2015, is the effective date of H.B. 19, the most recent federal tax law incorporation act.) The Senate-passed bill authorized taxpayers to do so for taxable years ending between March 23, 2013 (the effective date of the second preceding incorporation act) and the bill's effective date. (The change reflects the intervening enactment of H.B. 19 since Senate passage of the bill.)

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