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Substitute Bill Comparative Synopsis

Sub. H.B. 166

135th General Assembly

House Ways and 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_135_1797-1)
Municipal income taxes	
Subjects temporary foreign agricultural worker compensation to municipal income taxes (<i>R.C. 718.01</i>).	No provision.
Requires employers of such agricultural workers to withhold municipal income tax for the municipality of the workers' residence, in addition to the municipality in which the employees work (<i>R.C. 718.03</i>).	

Previous Version (As Introduced)	Latest Version (I_135_1797-1)
Norwalk landlord tax	
No provision.	Authorizes a municipality that meets several specific qualifications, which appear designed to include only the city of Norwalk, to levy a tax on providers of housing for temporary foreign agricultural workers in an amount equal to the workers' compensation multiplied by the municipality's income tax rate. Requires the workers' employer, upon the request of the municipality, to disclose the workers' compensation to the housing provider. <i>(R.C. 902.20.)</i>