

# **Ohio Legislative Service Commission**

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Office of Research and Drafting

Legislative Budget Office

# **Synopsis of Senate Committee Amendments**

(This synopsis does not address amendments that may have been adopted on the Senate Floor.)

#### Sub. H.B. 51 of the 134<sup>th</sup> General Assembly

#### Senate Ways & Means

Mackenzie Damon, Attorney

## **Incorporation of Internal Revenue Code changes**

Incorporates changes to federal tax law taking effect since March 31, 2021, into Ohio income tax law.

## **Public meetings and hearings**

Establishes a policy for virtual public meetings and hearings for use until June 30, 2022.

#### **Emergency clause**

Provides that both of the provisions described above take immediate effect.

H0051-134/th