



Ohio Legislative Service Commission

Sub. Bill Comparative Synopsis

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H.B. 9

131st General Assembly
(H. Ways & Means)

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.

Topic	Previous Version (As Introduced)	Sub. Version (LSC 131 0026-2)
Definition of "tax expenditure"	Same as under current law – a tax provision that exempts certain persons, income, goods, services, or property from a tax levied by the state (<i>R.C. 5703.48, not in the bill and 5703.95(A)</i>).	Similar, but narrows the definition to a provision that: <ul style="list-style-type: none"> • Reduces or potentially reduces revenue to the General Revenue Fund; • Exempts something that would otherwise have been a part of the defined tax base; • Exempts something that is not subject to alternate state tax; and • May be modified or repealed by the General Assembly. (<i>R.C. 5703.48 and 5703.95(A)</i> .)
Membership of Tax Expenditure Review Committee	Nine members: <ul style="list-style-type: none"> • Chair and ranking minority members of each chamber's committee dealing primarily with tax legislation; 	Nine voting members: <ul style="list-style-type: none"> • Three representatives (preferably members of the House's tax committee), not all of the same party, appointed by the

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	<ul style="list-style-type: none"> • Two representatives appointed by the Speaker of the House; • Two senators appointed by the President of the Senate; • One public member appointed by the Governor. <p>(R.C. 5703.95(B).)</p>	<p>Speaker of the House in consultation with the House Minority Leader;</p> <ul style="list-style-type: none"> • Three senators (preferably members of the Senate's tax committee), not all of the same party, appointed by the President of the Senate in consultation with the Senate Minority Leader; • One public member appointed by the Speaker of the House with taxation expertise; • One public member appointed by the President of the Senate with taxation expertise; • One public member appointed by the Governor. <p>Requires the Tax Commissioner or the Commissioner's designee to serve as a nonvoting member.</p> <p>(R.C. 5703.95(B).)</p>
Chairperson	<p>Qualifications: Authorizes any member of the Committee to serve as its chairperson (R.C. 5703.95(C)).</p> <p>Term: Prescribes no fixed term for the chairperson.</p>	<p>Qualifications: Requires the chairperson to be a member of the Committee who is a legislator. Disallows a succeeding chairperson from being a member of the same chamber as the preceding chairperson. (R.C. 5703.95(C).)</p> <p>Term: Chairperson serves a two-year term ending on the last day of each even-numbered year (R.C. 5703.95(C)).</p>

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Staff assistance	No provision.	Requires the legislative caucus staff of the same party and chamber as the Committee's chairperson to assist the Committee as directed (<i>R.C. 5703.95(C)</i>).
Report date	Requires the Committee to submit a report of its review of existing tax expenditures by June 30 of each even-numbered year (<i>R.C. 5703.95(G)</i>).	Same, except moves the report's due date to July 1 of each such year (<i>R.C. 5703.95(F)</i>).
Proposed tax expenditures	<p>Review: Requires the Committee to review a bill creating or modifying a tax expenditure ("tax expenditure bill") before the bill may be reported from the legislative committee to which it is referred (<i>R.C. 5703.95(E)</i>).</p> <p>Statement of intent: Requires a tax expenditure bill to explain the expenditure's objectives and the sponsor's intent for the bill (<i>R.C. 5703.95(E)</i>).</p>	<p>Review: No provision.</p> <p>Statement of intent: Same, except makes provision of the explanation optional (<i>R.C. 5703.95(G)</i>).</p>

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