

2018 Legislative, Regulatory and Judicial Priorities

OFFENSE

- Enact bright-line residency legislation for state income tax purposes
 - Continues 212 contact periods in Ohio
 - Also: no Ohio drivers license, no instate resident tuition, can't claim Ohio homestead exemption, can't take federal depreciation on non-Ohio abode
- Re-introduce PTE reform legislation for out-of-state owners
- Re-introduce protections for nontaxable (sales tax) professional services provided via electronic means
 - EX: educational webinars, online chatrooms, online food orders
- Federal/state tax conformity legislation for the 2018 filing period
- Reinstate the ability of taxpayers to directly appeal tax cases from the Ohio Board of Tax Appeals to the Ohio Supreme Court
- Get PEO/BID legislation completely through legislative process; continue to fight other efforts to prevent ODT from retroactively applying new tax policy during audits
- Continuously scan the legislative and regulatory climate for opportunities

DEFENSE

- CAT carveouts – continue to oppose those that are introduced to protect the CAT's broad base/low rate
- Protect Ohio municipal income tax reforms
 - Defeat legislation seeking to reinstitute sales throwback
 - Defeat legislation allowing judges to assess attorney fees pre-judgement on taxpayers challenging municipal tax liabilities
- Support the State of Ohio in its efforts to win two court cases seeking to overturn HB 5 provisions, to block centralized filing through the Ohio Department of Taxation
- Continuously scan the legislative and regulatory climate for threats

ELECTIONS

- OSCPA Candidate Endorsement Program
 - Evaluating legislative races: 99 Ohio House, 17 Ohio Senate races, 16 Congressional races
 - Evaluating state races for governor, attorney general, secretary of state, auditor, treasurer, U.S. Senate, two Ohio Supreme Court races