

2022

Annual Report



A Year in Review



*Scott D. Wiley, CAE
President & CEO*



*Mark LaPlace, CPA
Ohio CPA/PAC Chair*

Dear Colleagues:

Promoting and protecting the profession and advocating for a more competitive business environment in our state are the driving forces for The Ohio Society of CPAs and Ohio CPA/PAC. We are pleased to report we made significant advances on all fronts in 2022. Your active involvement and investment in OSCPA membership and the Ohio CPA/PAC are directly tied to the effectiveness of our efforts. Thank you for demonstrating your commitment to the profession through your continued financial support.

This election year was a challenging one. Many of our legislative friends were locked in very tight races. While most of our CPA Preferred Candidates ultimately prevailed, at least one longtime legislative supporter was not so fortunate. Losing even one legislative ally makes it harder for us to advance initiatives that are important to you, the profession, and the business community. And while Ohio CPA/PAC donations to our CPA Preferred Candidates were not the only determining factor in their successful re-election, they did make a difference, which is why your contributions are so important.

Your involvement in the political process—through letter writing campaigns, feedback on issues and financial support of the Ohio CPA/PAC—is essential to our ability to advance your professional interests. It's important to note that we have legislative advocates in both political parties and supporting those candidates who share our interests, regardless of political affiliation, is paramount to achieving our legislative objectives.

Engaged members like you, combined with the expertise of our Government Relations team, allowed us to move a number of key legislative initiatives across the finish line in 2022. As we look to the year ahead, we encourage you to remain involved, because when we come together for the common good, we can achieve great things.

Sincerely,

Scott D. Wiley, CAE
President & CEO

Mark LaPlace, CPA
Ohio CPA/PAC Chair

Advancing the Profession's Interests

2022 OSCPA Legislative Wins

It was an action-packed year filled with a number of significant wins for Ohio's CPAs and business community, including the following:

- Prevailed in driving legislation that ensured qualified hybrid workers could obtain municipal income tax refunds for 2021.
- Secured clarification that residents' gains from the sale of an ownership interest in a business qualify for Ohio's business income tax deduction (BID).
- Pushed for SALT Deduction Cap Parity that authorizes a PTE owner to claim a refundable credit against the owner's Ohio income tax liability equal to the owner's proportionate share of the tax paid by the PTE.
- Spearheaded the effort to reduce the number of income tax brackets from nine in 2016 to the current four, saving Ohio taxpayers \$2.7 billion in state income tax.
- Championed a rate reduction to 3%—an annual savings of up to 5.5%—for Ohio's withholding on income generated from pass-through entities, such as partnerships and S-corporations.
- Partnered with the Ohio Department of Taxation to refine the centralized collection process for municipal net profits tax, including requiring ODT—rather than the taxpayer—to notify cities when a taxpayer has opted in or out.

2023 OSCPA Legislative Priorities

The Ohio Society's nationally recognized government relations team actively monitors the legislative landscape to ensure your best interests are protected and advocate for a healthy and sustainable economy in Ohio. OSCPA's legislative agenda for 2023 is already taking shape as the team has identified several key issues, including:

- **False Claim Lawsuits** – working to fight a measure pursued by trial attorneys that seeks to create a new approach for individuals to, for financial gain, make claims against state contractors regarding alleged false, fraudulent or misleading claims for payment with the state despite other contractual and legal remedies that already exist in Ohio. If passed, the bill likely would increase legal risks tied to doing business with the state, causing highly qualified firms and businesses to decline engagements and driving up costs to the state.
- **Diversity and Inclusion** – advocating for legislation that would make Ohio a more welcoming and diverse state, including efforts to expand Ohio anti-discrimination laws to include employment protections for gender preference and sexual orientation.
- **Municipal Income Withholding and Refunds** – OSCPA filed an amicus brief in August 2022, in *Schaad v. Alder*, siding with taxpayers' regarding the unconstitutionality of requiring individual taxpayers to pay income tax to municipalities where they neither lived nor physically worked. Oral arguments in the case are scheduled in early March.
- **Non-Economic Damage Caps in Civil Lawsuits** – this important damage cap came under attack yet again in a recently decided Ohio Supreme Court case. OSCPA filed an amicus brief in support of the damage cap to protect Ohio's business community from rising insurance costs and costly frivolous lawsuits, and the decision largely kept the cap in place except under limited circumstances. In the 2023-24 legislative session, OSCPA will work to prevent legislative changes that seek to take Ohio back to the "Wild West" litigation environment we experienced through the early 2000s.

ADVOCACY *in Action*

This year's third and final virtual Advocacy in Action program offered OSCP members with a unique opportunity to get an inside look at the legislative process as they heard from state lawmakers, Ohio Supreme Court justices, The Ohio Society's government relations team, and members involved in OSCPA's advocacy efforts.

Attendees heard from several legislators about the value they place on CPA input on key issues. Participants also got to meet three Ohio Supreme Court justices and learn about how they determine which cases to hear and their thought process in deciding such cases. Finally, OSCPA members talked about the value they and their organizations gained from being involved in OSCPA advocacy initiatives and explained how easy it is for all Ohio CPAs to ensure their voice is heard.

Proceeds from this year's Advocacy in Action virtual event went to The Ohio CPA Advocacy Fund. Created to help pay for white papers, research, PR and other materials designed to support and advance key legislative initiatives, the Ohio CPA Advocacy Fund is yet another way OSCPA is working to proactively protect your professional interests.

OSCPA will return to having Advocacy in Action in person at the Ohio Statehouse in 2023.



Driving for a More Competitive Business Environment

OSCPA and Ohio CPA/PAC work together to achieve a better legal, legislative, and regulatory climate for CPAs and businesses. If it is an issue impacting you, your business, your client or your license, we ensure your voice is heard.



OSCPA's support of my extremely close race had a huge impact on my ability to win reelection to the House. The PAC's very generous support of my campaign enabled me to purchase more media time and mailings, which were essential to having my record of being a pro-business legislator better known in the new parts of my district.

*– The Honorable Bill Roemer, CPA, Ohio House of Representatives
The lone CPA serving in the Ohio General Assembly*



We've each gone to great effort and cost for an education that has provided a great career in a great profession. Supporting the Ohio CPA/PAC is a commitment to protect that investment. Their track record of results in protecting my professional interests is unmatched.

*– Jamie Menges, CFP®, CPA, Shareholder, PDS Planning, Inc.
Member since 2011*



Being involved in the advocacy efforts of The Ohio Society over the years has been an invaluable experience. I've seen firsthand the importance and the impact that the Society has from an advocacy standpoint. Their efforts positively affect the business climate in our state and can result in attracting new talent and new business to Ohio.

*– Craig Marshall, CPA
Assurance Partner & Central Region Independence Consultant, EY
Member since 1991*



Lifecycle of a contribution



Members voluntarily invest in Ohio CPA/PAC



Ohio CPA/PAC Board strategically allocates funds to legislator campaigns



Ohio CPA/PAC builds allies at the Statehouse who support OSCPAs' interests



Ohio CPA/PAC strengthens your voice and influence

2022 Financial Overview

\$207,800

Ohio CPA/PAC contributions to candidates awarded in 2021-2022 election cycle

107

Total number of incumbent and new candidate recipients in this election cycle

24

Total number of open seats in 2022 Ohio General Assembly races

77

Total number of CPA Preferred Candidates

75

won their November 2022 elections

In Ohio elected office 2021-2022:

99

Republicans

43

Democrats

Republicans hold 2021-22 veto-proof majority control in Ohio House (64-35) and Ohio Senate (25-8) and chair all committees. Republicans hold all five statewide constitutional offices and four of the seven Ohio Supreme Court seats. Summary of Ohio CPA/PAC contributions made to candidates during the 21-22 cycle:

86

Republicans

21

Democrats

79

Won

1

Lost

11

Withdrawn
or retired

16

Not up for election

2021:

\$103,181

raised from

724

members

2022:

\$111,573

raised from

785

members

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Thank you to Our Contributors - 2022

The Ohio Society of CPAs' political action committee, Ohio CPA/PAC, is a critical part of OSCPAs successful legislative arsenal. Without the financial support of members like you, Ohio CPA/PAC would be unable to continue the stellar track record it has achieved over the years. Ohio CPA/PAC gives you the opportunity to ensure your voice is heard by those who can affect change.

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