

OSCPA's Legislative and Regulatory Agenda 136th Ohio General Assembly (2025 – 2026)

TAX POLICY – Our approach since issuing our tax reform [task force report](#) is moving Ohio toward a simpler, more competitive tax structure that maximizes the benefits for everyone while minimizing the effects on any particular segment.

- **Ohio-based Taxes:** Conform bonus depreciation and enhanced expensing allowances (eliminate the 5/6 addback, [H.B. 69](#)), protect the Business Income Deduction (BID) as Ohio moves to a 2.75% flat tax on nonbusiness income ([S.B. 3](#) & [H.B. 30](#)), defend our CAT policy positions (\$3M/\$6M exemptions), and prevent sales tax expanding to professional services. Support Ohio tax conformity to federal IRC changes ([H.B. 14](#) & [S.B. 9](#)). Ohio biennial budget bill, [H.B. 96](#), resources available [here](#) and [here](#).
- **Municipal Income Tax:** Pursue efforts to ease the withholding burden on employers while ensuring taxpayers can secure refunds, stop double taxation by requiring reciprocity credits, and continue to simplify filings for the net profits tax.
- **Property Tax:** Ohio's Joint Committee on Property Tax Review and Reform released [its report](#) on Jan. 2 – potential solutions include increasing transparency in property tax assessments & TIFs, capping annual property tax increases, creating relief programs for senior citizens on fixed incomes (70+ years old and \$70K or less), and standardizing the property reassessment cycle.

WORKFORCE DEVELOPMENT – Drive Ohio's state of business by building today's workforce and ensuring that tomorrow's workforce is prepared for the demands that lie ahead.

- **Childcare:** Encourage public-private partnerships designed to increase access to affordable, quality childcare capacity near Ohio businesses and work sites ([H.B. 2](#) & [S.B. 32](#); [H.B. 41](#)). Tax credits should fund training initiatives to help employers partner with childcare providers, non-profit, government and community organizations to expand affordable, quality options to meet workforce needs.
- **Housing:** The Ohio Senate Select Committee on Housing in April 2024 released [its report](#) findings and 23 recommendations. Ohio has several longstanding housing programs and new funding sources, including the recently enacted Ohio Homebuyer Plus savings accounts, that should be better aligned on driving the desired outcome of increased ownership and supply.
- **Artificial Intelligence (AI):** AI is a rapidly evolving field, with various legislative initiatives being considered to ensure the safe and ethical use of these technologies. Although Ohio legislation to date has been focused on preventing various deepfakes, our future efforts will aim to balance the benefits of AI with the need to mitigate its risks and ensure it is used responsibly.

CPA PIPELINE – Continue our commitment to expand and diversify the accounting pipeline, including [H.B. 238 \(135th GA\)](#) signed into law by Gov. DeWine on Jan. 8, 2025.

- Automatic mobility provided to licensed CPAs from other jurisdictions, effective April 9, 2025.
- Two licensure pathways available to attract more CPA candidates, effective Jan. 1, 2026.