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OHIO LEGISLATIVE SERVICE COMMISSION

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Substitute Bill Comparative Synopsis

Sub. S.B. 9

136th General Assembly

House Ways & Means

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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.

Previous Version (As Passed by the Senate)	Latest Version (I_136_2663)
Conformity date (R.C. 5701.11)	
Incorporates changes to federal tax law taking effect since March 15, 2023, into Ohio income tax law. At the time the Senate passed the bill, it incorporated changes made by the “Federal Disaster Tax Relief Act of 2023,” H.R. 5863 of the 118 th Congress, enacted in December 2024.	Incorporates changes to federal tax law taking effect since March 7, 2025, into Ohio income tax law. This change accounts for the earlier enactment of H.B. 14 of the 136 th General Assembly, which already incorporated changes from the “Federal Disaster Tax Relief Act of 2023.” This change would incorporate changes from later acts, predominately the “One, Big, Beautiful Bill Act,” H.R. 1 of the 119 th Congress, enacted in July 2025.