

# Ohio Matters

An Official Publication of *The Ohio Chamber of Commerce*

By Barry James and David James of James Investment Research

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## 2016 ECONOMIC FORECAST: SLOW GROWTH, CHALLENGING MARKETS

### ECONOMY

We faced a range of hurdles in 2015. China experienced a significant slowdown, U.S. exports weakened and corporate profits fell. As a result, our economy saw only sluggish growth. This is keeping with what we said last year, "In total, the economy should grow in the coming year. Unfortunately, with the heavy tax and regulatory burdens facing businesses, our economic growth will remain below capacity."

Consumers account for more than two-thirds of our economy, and they are taking on added importance in 2016. Financially, consumers have lowered their debt burden relative to income to the lowest levels in about 25 years (*Chart 1: Consumer Fairly Healthy*). In addition, the job picture has improved. Unemployment levels are down, wages are starting to rise and hours have been expanding. Still, more than 100 million Americans are not working and household net worth is not growing like it should. Consumers seem cautious, and that is reflected in less-than-expected retail sales and a low turnover of money in the economy.

Manufacturing ranks as our chief concern. The Federal Reserve reports on new orders are mostly negative. Industrial production and capital

goods orders have also fallen off this year. The strength of the dollar has caused a downturn in exports and sales for some firms. In fact, S&P 500 firms have now experienced two consecutive quarters of negative earnings growth.

Washington, D.C., has offered few pro-business policies and no relief with the exorbitant U.S. tax rates. Meanwhile, Washington continues to increase spending, which is rarely as beneficial as politicians hope. As the chart (*Chart 2: Beware Washington Help*) shows, spending cuts have led to higher-than-normal U.S. economic growth, while spending increases do not appear as helpful.

The economy and certain sectors will benefit from sustained low energy and commodity prices. Import prices should remain low, helping those who look to pass along discounts to their customers and representing potential for improved margins.

*The economy and certain sectors will benefit from sustained low energy and commodity prices.*

We expect manufacturing to have a tough time in 2016. The consumer is healthy, but people remain cautious, which is why we do not expect to see a major pick-up here. China is having an impact on our trade, and further troubles will cross over to our economy, as well. During the election year, we cannot expect Washington to come up with meaningful legislation to spur growth. Therefore, we expect lower-than-normal growth and even a negative quarter or two.

### STOCKS

After six years of generally rising prices, the rally in the S&P 500 slowed in 2015. The stock market is likely to begin a correction in 2016, as lame-duck years tend to produce the "gift" of falling stock prices for the next president.

One of the most reliable long-term valuation measures, the market value of U.S. Equities/U.S. Gross Domestic Product (GDP), is close to all-time highs (*Chart 3: U.S. Stocks Richly Priced*).

Margin debt — when investors borrow money to leverage their investments — had reached an all-time high but has now started to decline. Historically, this signals an early warning (*Chart 4: Too Much Optimism*).

The market is likely to undergo style rotation. We believe value stocks will outperform growth stocks as profit margins fall. The types of stocks we favor in this environment are those that should benefit from a stronger U.S. dollar and lower U.S. energy costs. Active management will be important to take advantage of market volatility — and lower prices would offer excellent buying opportunities.

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(Chart 1: Consumer Fairly Healthy)



(Chart 2: Beware Washington Help)



(Chart 3: U.S. Stocks Richly Priced)



(Chart 4: Too Much Optimism)

# IN 2016, EXPECT ACTION ON KEY POLICY MATTERS – JUST NOT IMMEDIATELY

## QUICK GLANCE

- Legislative year will begin slowly
- Biennial capital budget on agenda
- 292 candidates filed for 116 seats

When the Ohio Legislature wrapped up its legislative activity in mid-December and departed the capital city for the holidays, it left several key employer priorities incomplete heading into the New Year. But 2015 was not without some important, pro-business successes.

Early in the year, Ohio enacted common-sense legislation that preserves the attorney general's ability to contract with outside attorneys while ensuring the maximum benefit to taxpayers. Senate Bill 38 caps contingency fees awarded to these attorneys, ensuring that litigation brought on behalf of the state is motivated by the public good – not by anything else. Another bill that is now a law, House Bill 3, makes it cheaper to start a new business in Ohio by reducing business filing fees by 21 percent. Last fall, the legislature also passed Senate Bill 208 and prevented an unintended tax hike on small businesses.

But perhaps the most significant triumph was one delivered by the voters, not the legislature. On Election Day, voters resoundingly defeated State Issue 3 and its attempt to legalize marijuana for recreational and medicinal use in Ohio and create a marijuana monopoly.

Still, there is much more work ahead to make Ohio a better place to do business and keep our state moving in the right direction. Of course, 2016 is an election year, which always makes it tricky to forecast how productive the Ohio General Assembly will be. But one

certainty is that the legislative year will begin slowly, with only a few session days scheduled before the March 15 primary. Ohio voters will fill all 99 House seats and 17 of the 33 Senate seats this year and there is no shortage of candidates. A total of 292 individuals filed to run for these 116 seats.

The March ballot will include 12 Republican and three Democratic presidential candidates, including Ohio Gov. John Kasich. Kasich is the first sitting governor of Ohio to run for president since then-Gov. James Cox served as the Democratic nominee in 1920.

While the pre-primary legislative calendar may be light, we can expect a comparatively busy April and May. One item on lawmakers' agenda is a biennial capital budget, which provides appropriations for the repair, reconstruction and construction of the state's educational and public service infrastructure, as well as local or regional community building projects.

Less clear is whether there will be another mid-biennium review, or MBR. Created by the Kasich administration, MBRs passed in 2012 and 2014 and included dozens of significant policy reforms and budget adjustments. Most prior administrations waited the usual two years between budgets to propose such changes. But Kasich has been challenging the status quo since his first day in office and – despite the demands of a presidential campaign – is said to be preparing an MBR for introduction in the first quarter of the year.

While the MBR package may look different than in previous years – for starters, the administration may propose multiple bills, rather than one comprehensive bill –

Among the top issues are unemployment compensation system reform, repeal of the sales tax on employment services, employment law uniformity legislation and extension of the freeze on Ohio's energy mandates.



some further tax reform ideas will undoubtedly be included. This should set off alarm bells for the business community, as both of the governor's previous MBRs and his past two budget proposals have included plans to pay for personal income tax cuts by raising taxes on Ohio employers. And it's unlikely Kasich is going to abandon his ongoing pursuit of lower personal income tax rates. Fostering a more competitive tax system that encourages business investment is a worthy goal, but not if it is accompanied by further tax shifting.

In addition, a major tax MBR would fly in the face of the new Ohio 2020 Tax Policy Study Commission, which has just begun its work. The commission was established to allow the legislature sufficient time to take a longer-term and more comprehensive approach to tax policy and tax reform. Meetings are planned throughout 2016, and the commission has until Oct. 31, 2017, to publish its findings and recommendations for how to maximize Ohio's tax competitiveness.

The General Assembly is currently scheduled to finish its work for the first half of the year no later than June 15. In a typical election year, the legislature wouldn't return until after the November general election –

and there's no reason to think 2016 will be different in this regard.

How much time does all this leave for issues that would improve Ohio's business climate? Not much – and there's no shortage of such priorities. Among the top issues are unemployment compensation system reform, repeal of the sales tax on employment services, employment law uniformity legislation and extension of the freeze on Ohio's energy mandates. The Ohio Chamber will be front and center pushing for legislative action on all of these issues. Several should make it out of at least one legislative body in 2016, but final enactment isn't likely until after the November general election. That's when the legislature returns for its "lame duck" session.

We expect a slow start but a busy spring, extended interruptions for both the March primary and November general election, and a crazy, post-election finish to the two-year legislative session for 2016. For Ohio employers, it may be best to look upon the upcoming year with the attitude of former British Prime Minister Margaret Thatcher, who once said, "I'm extraordinarily patient, provided I get my own way in the end." 🗳️

By Rich Thompson, Director, Political Programs

## FILING DEADLINE BEGINS THE RACE FOR 2016 CANDIDATES

With December's filing deadline for candidates in Ohio, there came a new slate of candidates for races throughout the state. Below is an analysis of the top primary races for the Ohio General Assembly.

### Ohio House

**HD12** – Incumbent Democrat Rep. John Barnes Jr. has long frustrated his caucus and constituents with his penchant for independent thinking. Thus, Barnes finds himself in a three-way primary. His opponents are Jill Miller-Zimon, a former Pepper Pike City councilwoman and blogger, and Earl W. Campbell of Cleveland. The Ohio Chamber of Commerce Political Action

Committee (OCCPaC) previously endorsed Barnes in his 2012 race.

**HD18** – In the race to replace Rep. Michael Stinziano, who will vacate his seat to serve on Columbus City Council, there is a three-way Democratic primary. The House Democratic Caucus will likely appoint a successor to serve out his term, allowing for a candidate to run as an incumbent in 2016. Democrat Kristin Boggs is the likely front-runner for the seat that encompasses a number of urban communities in Franklin County. Boggs is the daughter of Bob Boggs, the former Senate minority leader and director of the Ohio Department

of Agriculture under former Gov. Ted Strickland.

**HD27** – Rep. Tom Brinkman Jr. defeated incumbent Peter Stautberg to claim the surprise victory of the 2014 primary. This time around, incumbent Brinkman is on the receiving end of a primary bid from education activist Heidi Huber of Cincinnati.

**HD31** – This seat is being vacated by Rep. Denise Driehaus, who is running for Hamilton County commissioner. The front-runner is Brigid Kelly, a union organizer for the United Food and Commercial Workers Local 75. Other candidates



include Paul Booth, a former Cincinnati City councilman; Brian Garry, a former candidate for Cincinnati City Council; Nicholas Hollan, another former candidate for Cincinnati City Council and owner of a construction company; Ben Lindy, a regional director at

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Teach for America; and Dr. Paul Sohi, a dentist.

**HD47** – A four-way Republican primary for the term-limited state Rep. Barbara Sears' district is under way. The district consists of portions of western Lucas County, including Sylvania and Monclova Township. The candidates for the seat are former Sylvania Township Trustee Kevin Haddad, former Waterville Mayor Derek Merrin, Monclova Township Trustee Barbara Lang and Sylvania school board member Vicki Donovan Lyle.

**HD51** – Despite pledging that he would not seek re-election without the Butler GOP primary endorsement, incumbent Wes Retherford will try to retain his seat. Retherford squares off against former state Rep. Courtney Combs, who previously served in the seat from 2004 to 2012.

**HD57** – Another four-way Republican primary has emerged for term-limited Rep. Terry Boose's seat. The district consists of Huron County and portions of Lorain County. The candidates are Rochester Mayor Kathy Frombaugh, small business owner Tim Opsitnick of Avon, small business owner Dick Stein of Norwalk and Lee Charles Waldrup of Bellevue.

**HD62** – Warren County is a difficult area of the state in which to handicap political races. The four-way primary is indicative of the factions at play within the GOP in the region. The seat is being vacated by Rep. Ron Maag due to term limits and covers portions of Warren County. The candidates for the seat are Jake Fryman of Carlisle, businessman Scott Lipps of Franklin, Steve Muterspaw of Lebanon and Warren County GOP Chairman Ray Warrick.

**HD63** – A three-way Democratic primary has emerged in light of Rep. Sean O'Brien's announcement that he will seek Sen. Capri Cafaro's 32nd Senate District seat. The seat encompasses southeastern Trumbull County. McDonald Mayor Glenn Holmes and Hubbard Councilman Ben Kyle both announced their candidacies for the seat this summer. A third candidate, Marianne James – a retired public educator from Niles – ran unsuccessfully against O'Brien in the 2014 primary.

**HD68** – A four-way Republican primary for the 68th District is under way. The seat consists of eastern Delaware County and all of Knox County. The candidates are Genoa Township trustee Rick Carfagna, education consultant Beth Lear of Galena, insurance agent W. Myles Bancroft of Delaware County and Centerburg school board member Jason Rogers.

**HD72** – Following the announcement from Rep. Bill Hayes that he would seek the position of Licking County prosecutor, an old name began to surface to replace him. Former Speaker of the House

Larry Householder has launched a campaign to return to the Ohio House. Householder served as speaker from 2001 to 2005. He will face Coshocton City Council President Cliff Biggers and Newark businessman Randal Almendinger in the primary.

**HD74** – Rep. Bob Hackett's departure to run for the Ohio Senate has created a four-way primary made up of political newcomers. The district consists of Madison County and portions of Greene County. The candidates are health care lobbyist Joe Russell of London, financial planner Brendan Shea of London, attorney Chris Wallace of Plain City and Bill Dean of Xenia.

**HD87** – Three candidates are vying for this seat. Wesley Goodman, a conservative GOP activist from Cardington, and Morrow County Commissioner Tom Whiston have both been actively campaigning for the seat since summer. Former Rep. Steve Reinhard of Bucyrus quietly filed his petitions in December, making the race more competitive. The district consists of Wyandot, Crawford and Morrow counties, as well as parts of Marion and Seneca counties.

### Ohio Senate

**SD4** – Incumbent Bill Coley will have to fend off three opponents, including Eric Gurr, a Butler County businessman who dropped out of the 8th Congressional District race to challenge for the state Senate. The 4th Senate District includes the majority of Butler County.

**SD12** – Former Ohio House colleagues Matt Huffman of Lima and John Adams of Sidney will square off in a primary that will factionalize GOP and conservative activists throughout the district's seven counties. The district reads +16 Republican on the Partisan Index.

**SD22** – Senate Majority Whip Larry Obhof has drawn lobbyist Janet Folger Porter in the Republican primary. Porter, the leader of a social values special interest group, has spent the better part of three years trying to push the controversial "heartbeat bill" through the General Assembly. Her candidacy is based on the Ohio Senate's alleged indifference to the legislation. The Senate has not moved on the legislation due to concerns from Ohio's leading anti-abortion organization – Ohio Right to Life – that the bill would undo measures that have reduced the number of abortions in the U.S. in recent years. Regardless, Porter pushes on. Her bid for the Senate seems to be a publicity stunt to draw attention to this issue. The district consists of Medina, Ashland and Richland counties and parts of Holmes County.

**SD24** – State Rep. Nan Baker, state Rep. Mike Dovilla and former state Rep. Matt Dolan have filed to succeed Sen. Tom Patton in this Cuyahoga County seat. This Republican primary has the

potential to strengthen and/or weaken the eventual winner based on how each campaign runs its race. If the race turns negative early, the eventual winner will likely need to make inroads with moderate and independent voters in the general election. Conversely, a competitive primary will go a long way in building name recognition with nontraditional voters, which will provide advantages during 2016's

crowded general election.

*To help you keep track of the candidates for the General Assembly, Congress and Court of Appeals, I have compiled a comprehensive list, with candidate names, political parties and mailing addresses, on our website at [www.ohiochamber.com](http://www.ohiochamber.com).* 📌

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### 2016 ECONOMIC FORECAST

This year, stock investors will face challenges in the form of:

**1. Volatility** – U.S. stock market volatility may be partially attributed to a slowing Chinese economy. Analysts have suggested the 10 percent decline in U.S. stock prices that began in the third quarter of 2015 was caused, for the most part, by concerns over the much larger decline in the Chinese market at that time. Chinese stock markets may be even more volatile in the future.

**2. Cessation of Federal Reserve Stimulus** – With the desire to improve employment and capital investment, the Fed has been extremely active in attempting to stimulate the economy since 2008 through quantitative easing. This is reflected in the total assets of the system, which had been rising for years until fall 2014. The Fed may have confirmed what analysts suspected, that the stimulus funds have been flowing to those who need it least and used for purchases of equities and residences. In fact, some analysts claim the correlation between Fed asset increases and stock prices is in excess of 90 percent.

Stock prices have had trouble making substantial progress since quantitative easing ended. We expect the Fed has learned its lesson and will not resume its stimulus program unless an emergency occurs. In fact, we anticipate modest increases in interest rates, which would undermine growth and not be helpful to stock investors.

While there are challenges for the stock investor, the following factors might help investors identify firms that are generating strong profits.

1. Weakening demand from China has created down trends in many commodities. Some industries have also benefitted from improvements in extraction due to technology. Oil, for example, has declined from more than \$100 a barrel to less than \$40 a barrel.

The key is to identify users, not producers, of commodities. In the case of oil, seek out industries that can take advantage of lower oil prices by increasing margins and generating higher profits. Examples include refiners and transporters, airlines, railcars and automobiles. These industries have prospered, in part, due to lower oil prices.

2. We can extend this example to other commodities. Copper fabricators, for example, would be a better stock selection than copper miners if one desires rising profits.

3. The strong U.S. dollar may generate opportunities. Generally, one might avoid multinational U.S. firms that sell heavily abroad because their products – when priced in local currencies – appear more expensive. In fact, falling sales and a profit squeeze on many of these firms have crimped profit margins.

4. Firms that import may have the advantage. These firms purchase goods for fewer U.S. dollars and bring them back for resale in America. Their profit margins are enhanced. Clothing stores and many variety stores may benefit from this factor.

5. Cheaper energy in America is a major advantage. American technology leads the world in fracking and production of natural gas. It almost guarantees we will never again be held at the mercy of a handful of petroleum-producing countries. All manufacturers are aware of the cost of energy. In some cases, major foreign users in industrial operations have resettled in America just to be close to fracking and natural gas production facilities. 📌

*James Investment Research is a longtime member of the Ohio Chamber of Commerce and the official provider of our annual economic forecast. The firm is located in Alpha, Ohio. To reach it and to view its work, visit its website at [www.jir-inc.com](http://www.jir-inc.com).*

By *Samantha Cotten, Director, Public Policy Communications*

# OHIO EMPLOYERS PENALIZED FOR HIRING TEMP WORKERS

Many Ohio Chamber members tell our staff that they have difficulty finding trained, reliable employees. Companies both large and small around the state face similar issues when trying to fill job openings.

One avenue many of our members take is to contract with staffing firms to find qualified workers who fit their company's needs. Employment service companies have the ability to recruit, hire and train workers in high-demand fields.

"Staffing firms have greater and different access to employees than employers," says Larry Kidd, president and CEO of Reliable Staffing Services.

Hiring temporary workers through staffing firms gives the employer and the employee time to see if the job is the right fit. In addition, using third-party staffing firms often relieves companies of having to retrain or rehire workers. Employment service companies provide a valuable service to enhance the overall workforce of the state of Ohio.

The Ohio Chamber has been working with policymakers to provide a pathway for companies to address their employment needs. One barrier we have identified is that Ohio is taxing companies that use staffing services to find qualified temporary personnel. The Ohio Chamber strongly supports House Bill 343, which would repeal the sales tax on employment services. This legislation has already been the subject of four hearings in a House committee.

The employment services tax has impeded the growth of Ohio's economy by increasing the cost of job creation. That's because the tax charges an Ohio company an additional 6 to 8 percent when it hires a worker through an employment service contract. By increasing the cost of hiring, the employment services tax prevents smaller businesses from paying higher, more competitive wages and larger companies from hiring more workers. Thus, imposing the tax has led to fewer new jobs and less economic growth in Ohio.

"The sales tax the state of Ohio is charging is a tax on employee wages. It is a penalty for hiring people to work in Ohio when using a third party to do so," says Tia Ramlow, president of Great Work! Employment Services.

Opponents of HB 343 claim that hiring temporary workers is bad for Ohio. They argue that employment service companies are inadequately servicing disenfranchised workers and, in effect, are forcing their employees onto public assistance by not providing competitive wages.

Tom Erb, president of Tallann Resources, refuted this misleading claim, saying, "While it is true that half the employees we place are in unskilled or semi-skilled positions, we are one of the state's best resources



for helping individuals off of public assistance. Our industry provides a bridge to full-time employment that many would otherwise struggle to obtain. We help many individuals with employment challenges, including inconsistent work histories, criminal backgrounds, disabilities, lack of experience, even homelessness."

Many of our member companies, whether they are staffing firms or companies that use staffing firms to help with employment, want to see the employment services tax repealed. That's because the tax puts Ohio businesses at a competitive disadvantage, particularly when competing with companies in surrounding states.

"Ohio businesses will be better positioned to compete with competitors located in states where the purchase of employment services is not taxable. Ohio taxing these services adds several hundred thousand dollars every year to our bottom line," says Don Brown, of Cargill.

It also prevents some companies from doing business in Ohio.

"Some employers I have worked with have had to make tough decisions as to whether to invest in projects in Ohio utilizing temporary labor, and some of those decisions not to invest here were affected by the existence of this tax. There is no question that employee wages have been negatively impacted and fewer jobs have been created," says Daniel Schivitz, president of Lincoln Tyler Management.

It's obvious that this tax deters companies from locating temporary projects in Ohio and prevents companies from hiring more workers through employment service companies. It is time that the General Assembly repeals the sales tax on employment services that is hindering the ability of Ohio companies to hire a qualified workforce and inhibiting economic growth. The Ohio Chamber is advocating on behalf of our members to make sure the state creates a more business-friendly tax climate, which will help businesses grow and attract new companies to Ohio. Repealing this egregious penalty on Ohio employers is a step in the right direction.

*To follow the progress of HB 343 in the Ohio General Assembly, please read our Legislative Update, as well as our blog and social media updates.*

# JOIN AN OHIO CHAMBER COMMITTEE

The eight standing committees are the lifeblood of the Ohio Chamber of Commerce. Each committee focuses on a particular area that is important to Ohio's business community. The committees study the needs of the business community and recommend policies to the board of directors. They also review pending legislation and recommend what action, if any, the chamber should take on a bill.

Attendance is encouraged but optional. Committee members also receive regular emails that keep them abreast of topics impacting their committee. Committee membership is open to anyone who is employed by an Ohio Chamber member company. If you are interested in joining a committee, please contact Sherry Heffner at sheffner@ohiochamber.com or (614) 228-4201.

## EDUCATION & WORKFORCE DEVELOPMENT

**Mission:** To respond to the needs of Ohio employers for qualified, well-trained employees by promoting policies that meet the demands of today's workplace. We do this by pursuing strategies that link education and workforce development in a seamless system and embed skills-based learning into academic instruction.

**Staff contact:** Dan Navin, assistant vice president, Tax and Economic Policy – dnavin@ohiochamber.com

## EMPLOYMENT LAW

**Mission:** To protect employers' right to manage their workplace with limited governmental involvement and regulation and to simplify Ohio's employment law statutes in a way that's fair to both employers and employees.

**Staff contact:** Don Boyd, director, Labor and Legal Affairs – dboyd@ohiochamber.com

## ENERGY & ENVIRONMENT

**Mission:** To advocate for energy policies that promote Ohio's economic competitiveness and protect businesses' access to affordable, dependable energy, while ensuring environmental policies and regulations are based on both sound science and comprehensive information and avoid creating unnecessary red tape.

**Contact:** Charles Willoughby, director, Energy & Environmental Policy – cwilloughby@ohiochamber.com

## HEALTH CARE

**Mission:** To advocate for an affordable and sustainable market-based health care system that provides access to quality, affordable health care for all Ohioans.

**Contact:** Keith Lake, vice president, Government Affairs – klake@ohiochamber.com

## OHIO SMALL BUSINESS COUNCIL

**Mission:** To promote and protect the establishment, growth and vitality of small business in Ohio. Members of the Ohio Small Business Council (OSBC) learn how to be an advocate for their businesses and voice their concerns directly to Ohio's decision-makers. Participation in OSBC is limited to individuals representing a for-profit business that employs fewer than 400 directly supervised persons. Small business owners and managers are especially encouraged to join this committee.

**Contact:** Brandon Ogden, director of the Ohio Small Business Council – bogden@ohiochamber.com

## PUBLIC AFFAIRS

**Mission:** To monitor and evaluate public affairs issues and activities including elections, campaign finance, ethics and lobbyist regulations when they are of interest to the business community, and to examine proposed state constitutional amendments or initiative petition efforts that affect the electoral process.

**Contact:** Keith Lake, vice president, Government Affairs – klake@ohiochamber.com

## TAXATION & PUBLIC EXPENDITURES

**Mission:** To foster a fair and equitable tax system that stimulates growth, innovation and job creation and minimizes compliance costs and administrative burdens.

**Contact:** Dan Navin, assistant vice president, Tax and Economic Policy – dnavin@ohiochamber.com

## WORKERS' COMPENSATION

**Mission:** To ensure Ohio's workers' compensation system runs efficiently and effectively for both state-funded and self-insured employers, is effective in providing proper medical treatment for injured employees and keeps the cost for employers competitive with other states' systems.

**Contact:** Don Boyd, director, Labor and Legal Affairs – dboyd@ohiochamber.com

By Ryan D. Burgess, Director, Governor's Office of Workplace Transformation

## BUSINESS DRIVES THE STATE'S WORKFORCE EFFORTS

Since Gov. John Kasich took office in 2011, Ohio employers have created 378,000 private-sector jobs, job retention is up and first-time jobless claims are within reach of an all-time low. Positioning the state for economic success comes, in part, by having a workforce system that works for both businesses and job seekers. Leading this effort, Kasich created the Office of Workforce Transformation in 2012 to ensure a unified workforce system that is aligned with the needs of Ohio employers.

As the foundation of this work, the Office of Workforce Transformation created the In-Demand Jobs Report — a list of Ohio employers' most urgent job needs. Understanding the workforce needs of Ohio businesses allows students and job seekers to see what jobs are available now and will be in the future. Additionally, the state is able to better align resources to meet those needs.

We have coordinated the state's largest workforce programs under one strategic plan to cut bureaucratic red tape and improve customer service. We are connecting education and careers, requiring career counseling plans at the K-12 and post-secondary level, as well as embedding work experiences — co-ops and internships — into the curriculum of degree programs at Ohio's public colleges and universities. And we are breaking down barriers to employment by taking an individualized, holistic approach to removing obstacles and providing quality jobs for Ohioans.

The Office of Workforce Transformation has made great strides to ensure that our workforce system works for all Ohioans. Though just a snapshot of this work, the following efforts elaborate on some of our successes in connecting businesses to qualified workers.

- **OhioMeansJobs.com:** Once a simple job board and resume bank, OhioMeansJobs.com is now a full-service online career counselor and business services resource. Ohio businesses have free access to more than 2 million resumes — a service that would normally cost more than \$10,000 through other online tools. Employers can also find dozens of employment programs that offer potential funding opportunities and available services. And the Business Support Center helps businesses post jobs, review job descriptions and even send prescreened resumes of qualified workers. For many Ohio businesses, having access to OhioMeansJobs.com and the Business Support Center is the next best thing to having an HR department.
- **Supporting Veterans:** Ohio is proud to be home to nearly 900,000 veterans and military service members. Recognizing veterans as the talented and skilled



employees that businesses need to succeed and grow, the state is prioritizing veterans throughout the workforce system. Through OhioMeansVeteranJobs.com, veterans can translate military experience to college credit or certification from one of Ohio's licensing boards. OhioMeansJobs.com prioritizes veteran resumes, allowing employers to review these first when looking for workers. And to more directly connect employers with skilled veterans, the state created the Veterans Business Support Center — accessible at OhioMeansJobs.com — which has personnel available at OhioMeansJobs.com centers across the state to assist employers in finding veteran talent.

- **Industry-Driven Solutions:** The state is further developing partnerships among employers, training providers and community leaders to address emerging skill gaps — collaborations we call Industry Workforce Alliances. These alliances enable employers to define workforce needs in a region or industry while training providers and local workforce stakeholders to craft innovative solutions to meet those needs. For example, the Manufacturing Careers Council — launched in the second half of 2015 — represents a business-led collaboration with the Ohio Department of Higher Education focused on increasing careers pathways into manufacturing, a pillar industry in Ohio. The state has invested in six alliances throughout Ohio and plans to evaluate their results in 2016 while continuing to develop additional alliances.

The work of our office covers numerous reforms, and the foundation of that work is ensuring our efforts are laser-focused on meeting the job needs of Ohio employers. Looking ahead to 2016, the Office of Workforce Transformation will build upon its successes by updating the state's workforce plan, strengthening OhioMeansJobs.com and leveraging partnerships to break down barriers to employment. 📌

*For more information on how Ohio is improving its workforce system, or to access employer resources, visit OhioMeansJobs.com.*

By Joe Testa, Ohio Tax Commissioner

## WHAT'S NEW FOR OHIO'S 2015 TAX SEASON

For business owners, investors and all residents of our great state, the 2015 Ohio tax filing season will be unlike any other. The changes you'll see this year are significant and numerous. They include new tax cuts for most individuals and small business income taxpayers as well as major modifications to our primary income tax forms, which we believe will simplify the tax filing process. I would like to share some highlights with you that I hope will be helpful when filing your 2015 Ohio income tax return.



### TAX CUTS

For individuals, the 2015 tax rates reflect a 6.3 percent income tax cut from the 2014 tax year. This reduction drops Ohio's top rate to just below 5 percent, the lowest level in more than 30 years. In addition, many business owners and investors will not only benefit from that reduction, they will enjoy a maximum tax rate of 3 percent on business income exceeding \$41,700. This, along with the business income deduction (previously named the small business deduction) that allows taxpayers to once again deduct 75 percent of the first \$250,000 of net pass-through business income, will free up additional funds to further strengthen Ohio and Ohio businesses.

### TAX FORMS

The Ohio Department of Taxation is continuously looking for ways to simplify the income tax filing process. This year, several tax forms have been revamped to make the process easier and more efficient. Most prominently, the IT 1040, IT 1040 EZ and amended IT 1040X forms have been consolidated into one Universal IT 1040 tax return. Combining these forms will allow amended returns to be filed electronically, rather than on a paper form as previously required. It will also enable refunds from amended returns to be directly deposited, rather than issuing paper checks — as was done in the past. This will speed up processing and the delivery of refunds. Taxpayers will also benefit by seeing all of the tax credits in one place (see "Schedule of Credits" below), making it easier to identify those credits for which they are eligible. Similarly, the SD 100 and amended SD 100X school district forms have been merged into the Universal SD 100 tax return. The Universal forms and new schedules should be used for tax year 2015 and thereafter. However, the relevant old forms should still be used for tax years 2014 and earlier.

### SCHEDULE OF CREDITS AND OTHER SCHEDULE CHANGES

All nonrefundable and refundable credits have been combined into the new Ohio Schedule of Credits. The Schedule of Credits includes line items that were previously individual line items on the IT 1040, such as the joint filing credit and personal/dependent credit. Additionally, the schedule has all lines/credits previously reported on Schedules B, C, D and E, so these forms are not available for 2015 personal income tax filing. The Schedule E is still available for pass-through entity filings. Please also be aware that, beginning with the 2015 tax return, space has been added to Schedule J to capture the dependent "relationship" for each dependent being claimed on an Ohio income tax return, which will help deter fraud with these exemptions.

### TAX FRAUD

Last year, the department intercepted a record number of fraudulent returns, and we expect no let-up in this illegal activity. More than \$533 million in fraudulent income tax refund claims have been stopped since 2014. We are committed to combatting tax fraud and ensuring that tax refunds are paid only to legitimate filers. We believe we're among the leaders in the country in aggressively combatting these fraud schemes. Last year, the Identity Confirmation Quiz was instrumental in that fight, and we will be utilizing it again this year. After listening to taxpayer feedback, we made a few modifications to the types of questions asked. We're confident that those changes will improve the process and provide a better experience for taxpayers who take the quiz. Plus, with further improvements to our tax return analysis this year, we expect significantly fewer taxpayers will be asked to take the quiz.

### MORE INFORMATION SHARING = MORE SECURITY

Behind the scenes, there were some important agreements made last year that will support much more information sharing between the IRS, state tax departments and public and private sector tax groups. The goal is to help us all quickly identify and adjust to new and emerging tax-related fraud schemes. Unfortunately but unavoidably, safeguarding taxpayer dollars from tax fraud theft can slow the processing of returns and issuing of refunds. We truly appreciate the understanding and patience shown by Ohio taxpayers.

### TECHNOLOGY TOOLS

We continue to utilize technology to help improve customer service. We invite you to follow us on Twitter via @OhioTaxation for the latest news and updates. We've also expanded our presence on YouTube with a number of instructional videos. If you'd like to check on your refund or sales tax rates around the state, download the Ohio Tax App through Apple or Google Play. Finally, visit our website — tax.ohio.gov — if you'd like additional information on the topics covered in this article or to sign up for our Tax Alerts and receive Ohio tax news year-round.

Thanks for your time and attention. Have a great year. 📌

# IN COMPLIANCE?

*Be prepared! FLSA rule changes and OSHA penalty increases will happen in 2016*

Two seemingly unrelated developments at the U.S. Department of Labor (DOL) will affect employers in 2016. The first is in regard to the Fair Labor Standards Act. Under FLSA, the threshold for salaries that qualify for “salaried exempt” status will increase more than 100 percent. The second involves congressionally mandated increases in Occupational Safety and Health Administration (OSHA) penalties at a minimum of 80 percent, which will be implemented by Aug. 1, 2016.



## FAIR LABOR STANDARDS ACT CHANGES

In March 2014, President Barack Obama directed the DOL to update and modernize its overtime regulations.<sup>1</sup> On July 6, 2015, the DOL issued the proposed regulation changes and published those changes with additional requests for comment in the Federal Register.<sup>2</sup> It has been reported that the proposed changes generated around 270,000 comments, which is the most comments received for a proposed regulation in recent history. The DOL’s solicitor general<sup>3</sup> also recently reported that the new regulations might not go into effect until late 2016 due to the number of comments received, as well as the complexity of implementation.

Certain employees must be paid overtime at one and a half times their rate for any hours over 40 hours worked in a given week.<sup>4</sup> The proposed regulatory changes apply to executive, administrative, computer and professional employees who are covered under the FLSA’s minimum wage and overtime protections. If an employee qualifies, the current salary threshold for exemption is \$455 per week, or \$23,660 per year. The proposed regulations reset the salary level at 40 percent of weekly earnings for full-time salaried workers, either \$921/week or \$47,892 annually based on 2013 data (and \$50,440 based on 2016 data). The proposed regulations also increase the total annual compensation required for highly compensated employees to qualify for exemption, from \$100,000 to 90 percent of weekly earnings of full-time salaried workers, or \$122,148 annually based on 2013 data. Finally, the proposed regulations establish a mechanism for automatically updating the salary and compensation levels going forward to ensure they will continue to provide an “accurate test” for exemption. The DOL has suggested either updating the thresholds based on a fixed percentile of earnings for full-time salaried workers or updating the thresholds based on changes in the Consumer Price Index. Regardless of how thresholds are automatically updated, the DOL has proposed publishing the revised

*The DOL’s goal is to minimize the risk that employees legally entitled to overtime will be misclassified based solely on their salaries.*

salary and compensation levels annually using the most recent data as determined and published by the Bureau of Labor Statistics. It would publish a notice with the new salary levels in the Federal Register, as well as on the Wage and Hour Division’s website at least 60 days prior to the updated rates taking effect.

The DOL’s goal is to minimize the risk that employees legally entitled to overtime will be misclassified based solely on their salaries.

## OSHA PENALTY INCREASES

On Nov. 2, 2015, Obama signed the Bipartisan Budget Act of 2015 into law.<sup>5</sup> Not widely publicized but included in that act is Section 701, “Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015,” which requires OSHA to increase its civil penalties for the first time since 1990. Presently, the maximum penalty OSHA can assign to the following violations are: Other-Than-Serious – \$7,000, Serious – \$7,000, Repeat – \$70,000 and Willful – \$70,000. The proposed change mandates a one-time catch-up adjustment to take place in 2016, with penalties increasing from 80 percent to 150 percent.

OSHA must increase the penalties through an interim final rulemaking no later than Aug. 1, 2016. Assuming there is a minimum 80 percent increase, the maximum penalties will be as follows: Other-Than-Serious – \$12,600, Serious – \$12,600, Repeat – \$126,000 and Willful – \$126,000. The revised penalties are expected to reflect the present inflation rate, but they will continue to keep pace with rate changes. Currently, the new requirements only apply to states under federal OSHA jurisdiction; however, OSHA-approved State Plan states are expected to follow the federal changes.

Assistant Secretary for OSHA David Michaels, Ph.D., has stated that OSHA is very pleased with the increase because OSHA penalties have been too low to have the necessary impact.<sup>6</sup> OSHA is currently waiting on the Office of Management and Budget to issue guidance on implementing the new penalty authority, but the process will need to be accelerated due to the August 2016 deadline.

## CONCLUSION

With the Republican House and Senate’s approval of the 80 to 150 percent increase in OSHA penalties, the first increase since 1990 (the OSHA act became law in 1970), and the “catch-up” of more than 100 percent to salary

thresholds for exempt employees, employers will face significant cost increases by the end of 2016, and with significant bipartisan support.

At this time, employers need to self-audit their occupational safety and health programs and wage and hour programs to ensure compliance in the new, higher-dollar regulatory atmosphere. 

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<sup>1</sup> Presidential Memorandum – Updating and Modernizing Overtime Regulations, March 13, 2014 (<https://www.whitehouse.gov/the-press-office/2014/03/13/presidential-memorandum-updating-and-modernizing-overtime-regulations>)

<sup>2</sup> Federal Register – Defining and Delimiting the Exemptions for Executive, Administrative, Professional, Outside Sales and Computer Employees, July 6, 2015 (<https://www.federalregister.gov/articles/2015/07/06/2015-15464/defining-and-delimiting-the-exemptions-for-executive-administrative-professional-outside-sales-and>)

<sup>3</sup> <http://www.wsj.com/articles/newruleforvertimepaycominglaterthananticipated1447284341>

<sup>4</sup> The rules however do not require payment for vacation, sick leave or other types of pay for not working.

<sup>5</sup> <https://www.congress.gov/bill/114th-congress/house-bill/1314>

<sup>6</sup> <http://www.natlawreview.com/article/osha-gets-authorization-to-boost-penalty-amounts>

# 2016 SEMINARS

PRESENTED BY THE  
MANUFACTURERS’ EDUCATION COUNCIL  
AND THE OHIO CHAMBER OF COMMERCE

**25TH ANNUAL OHIO TAX CONFERENCE**  
Tuesday, Jan. 26, and Wednesday, Jan. 27,  
at the Hyatt Regency Columbus in downtown Columbus

**20TH ANNUAL OHIO ENERGY  
MANAGEMENT CONFERENCE**  
Tuesday, Feb. 16 and Wednesday, Feb. 17,  
at the Columbus Renaissance Hotel  
in downtown Columbus

**25TH ANNUAL SUSTAINABILITY AND  
ENVIRONMENTAL SAFETY & HEALTH CONFERENCE**  
Tuesday, March 22, and Wednesday, March 23,  
at the Duke Energy Center in downtown Cincinnati

For more information on these highly regarded seminars, including agendas and registration information, please go to [www.mecseminars.com](http://www.mecseminars.com).

# NEW PENALTIES HIGHLIGHT THE NEED TO CALL 811 BEFORE DIGGING



Starting in January, a new law puts teeth into the long-standing requirement to call 811 at least two days prior to digging. Whether you are a professional excavator or a homeowner, you could face a fine for ignoring this important safety requirement.



“Homeowners often think they know where their gas lines are, and many contractors believe someone else is responsible for calling 811,” says Dan Creekmur, president of Columbia Gas of Ohio. “The reality is that digging in any form near underground utilities without having them properly marked can be extremely hazardous to people, property and the environment.”

Calling 811 is free. Representatives from Columbia Gas of Ohio and other utilities will then come out to locate and mark their underground lines so that you can proceed to dig safely.

Ohioans put themselves and others at risk when they fail to have underground utilities located before beginning projects that involve digging. Since 2012, there have been more than 1,000 gas lines damaged in the state because people did not call 811.

If you're a homeowner doing your own digging in your back yard, you must call 811. And if you've hired a professional excavator, make sure he or she has called 811 before digging begins. An excavator is “the person or persons responsible for making the actual excavation.” Even if someone else has already had a site marked, the person doing the digging must call 811. You must also call 811 at least two days — but not more than 10 days — before you dig.

Columbia Gas expanded its “Call 811 Before You Dig” campaign on Aug. 11 — 811 Day. The campaign focuses on educating homeowners, excavators and anyone involved in digging about calling 811. The company also talks to public officials and emergency responders about their special role in ensuring that communities are aware of their responsibilities when it comes to safe digging.

In addition, Columbia Gas is taking its safety messages to highways and neighborhoods around the state. Many of the company's vehicles now carry signs reminding customers to call 811 and to “Smell and Tell” — or call Columbia Gas and 911 if you smell natural gas.

Even though natural gas is invisible, there are several signs that can indicate its presence. Columbia Gas of Ohio encourages the public to be aware of the following warning signs of natural gas:

- 1) If you smell rotten eggs
- 2) If you see dead vegetation, blowing dirt or bubbles in standing water
- 3) If you hear a hissing sound

If you detect natural gas, leave the area immediately and call 911 and Columbia Gas of Ohio at (800) 344-4077. Wait for Columbia's crew to arrive to make the situation safe. 🚒

For more information on safe digging and natural gas safety, visit <https://www.columbiagasohio.com/stay-safe/stay-safe>.

## PACKAGED UP

*Accel Inc. delivers full-service contract packaging solutions to meet its clients' high standards*

In 1995, Tara Abraham was working for the world's number one personal care retailer. As part of her job as an associate product manager, she was responsible for finding contract packaging solutions for the chain's line of personal and home fragrances. However, after a months-long search for a contract packaging partner that could perform all of the required functions — sorting products, shrink wrapping, packaging engineering and many other services — Abraham was at a loss.

“Every packaging company I visited failed to meet our standards, and by a pretty wide margin,” she says.

The search process uncovered the need for a full-service contract packaging solutions provider. To meet that need, that year, Abraham co-founded Accel Inc. with her now-husband David Abraham. L Brands was the company's first client. Accel's first client was the parent company of Abraham's retail employer.

“When I left, I told them that they were losing a team member but gaining a contract packaging company,” she says. “They are still a huge client of ours to this day.”

Today, Accel counts 15 *Fortune 500* companies among its clients and can deliver full-service solutions for multibillion-dollar retail companies, due in large part to how it is positioned — as the centerpiece of a large office park in New Albany, Ohio.

Eight packaging manufacturers in the personal care, health and beauty space occupy the easternmost portion of the New Albany Business Park — and Accel is the final assembly point for all of the manufactured components. This arrangement allows the companies to collaborate, communicate and scale production with maximum efficiency.

“That is important because the way we do business, we look to go deep with each client,” Abraham says. “We're not looking to do business on a project-by-project basis. We want to develop strategic partnerships that will allow us to maintain relationships for the long run.”

This approach works because Accel's market differentiator isn't volume — it's brainpower.

“We're extremely innovative,” Abraham says. “Our value is in our human talent, our ability to engineer solutions. That's why, throughout the industry, we're looked at as problem-solvers. We can solve a packaging or assembly issue through innovation.”



An example of that innovation is Accel's decision to partner with LGS Staffing, a staffing services firm that provides the company with on-demand talent, allowing it to scale quickly when demand rises. At peak business times, Accel employs more than 1,100 temporary and permanent employees.

And that ability to scale will continue to increase in the coming years. Accel recently became ISO 9001:2008 certified, opening the door for it to expand beyond the retail space into more regulated industries.

“It will allow us to explore more opportunities in industries where ISO certification is needed, such as automotive and pharmaceutical,” Abraham says. “Regulatory standards are critical in those industries and in many others. You need certification if you're going to work in them.”

Because regulatory compliance is an important issue for Accel, the company has also looked to the Ohio Chamber of Commerce as an educational and strategic resource. Abraham says the chamber has provided guidance and information on key laws and regulations as well as other business and labor topics to help the company.

“The Ohio Chamber has been a fantastic resource for us and an advocate for businesses statewide,” Abraham says. “They're working with companies like ours to make sure we can thrive as the world of business gets more and more complicated. I'm from Ohio, I love it here and I'm all for anything that our business community can do to strengthen itself, strengthen our economy and create jobs.” 🚒

*“Our value is in our human talent, our ability to engineer solutions.”*

— Tara Abraham  
co-founder, Accel Inc.

# 2016 OHIO CHAMBER POLITICAL FORECAST – SPOTLIGHT ON OHIO



As we move into 2016, one thing is certain: The national political spotlight will once again be on Ohio. In real estate, the saying is “Location, location, location.” In a presidential race it’s “Ohio, Ohio, Ohio.”

Simply Google “Battleground states 2016” to see the plethora of maps that show Ohio and its 18 electoral votes (the seventh most of all states) as a toss-up. Politico, 270toWin, POTUS2016, ConservativeIntel – all list Ohio as a battleground state. Even the United Kingdom’s Daily Mail shows Ohio as neither blue nor red.

The importance of our state in this year’s presidential election was a major reason that the Republican Party selected Ohio to host this year’s national convention in Cleveland July 18-21. It’s a great unknown as to why the majority of Ohioans voted for the Democratic candidate in the last two presidential races. Our state is led by a Republican governor and has Republican majorities in the House and Senate, with 11 (former U.S. House Speaker John Boehner’s seat is currently open) of 16 Ohio members of Congress being helped by a Republican. Whichever

Republican candidate is selected in July, he or she might as well take up residence here in Ohio, as it will certainly pay off. Ohioans have voted for the presidential winner in every election cycle since 1960.

With Ohio’s primary election moved up from May to March 15, 2016, Ohioans will start hearing and seeing presidential candidates sooner than usual this year. The date of the primary is also important, as it is a winner-takes-all scenario. This means that the Republican and Democratic presidential candidates who receive the most votes in the Ohio primary will secure all of the Ohio delegates going into their respective conventions.

In addition, many political pundits are watching our U.S. Senate race as Democrats – former Gov. Ted Strickland and former Cincinnati City Councilman P.G. Sittenfeld – battle it out in the primary before moving on to go up against Sen. Rob Portman in the general election. Again, expect to see a lot of attention on this race as Republicans try to protect their majority, while the Democrats try to pick up a seat. In the U.S. House, besides filling an open seat, Ohio’s Congressional

delegation is expected to stay at the 12-4 Republican to Democrat split.

We have some important in-state elections, as well. Due to age restrictions in the Ohio Supreme Court, two seats held by incumbents – Justices Judith Lanzinger and Paul Pfeifer – will be on the ballot. Chief Justice Maureen O’Connor is running for re-election. The Ohio Chamber will be very active in these three races as we strive to preserve fairness on the state’s highest court.

In the Ohio House, all 99 seats are up. There are also 16 Senate seats opening up, some of which have primary races. (See Rich Thompson’s article on page 2.) You might notice some familiar names because we have some members who are term-limited switching from House to Senate, and vice versa.

To keep track of the political happenings, you can view election information on our website at [www.ohiochamber.com](http://www.ohiochamber.com) by clicking on “2016 Election” under the Politics tab. It’s going to be another interesting political year here in Ohio. 🇺🇸

*Andrew E. Deebel*

#### EDITORIAL POLICY

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## OHIO CHAMBER OF COMMERCE ANNUAL MEETING & LEGISLATIVE RECEPTION

TUESDAY, APRIL 5, 2016

RIFFE THEATRE, DOWNTOWN COLUMBUS  
RECEPTION: SHERATON HOTEL

Register online soon at [www.ohiochamber.com/events](http://www.ohiochamber.com/events) then click on Annual Meeting.

#ALLFOROHIO