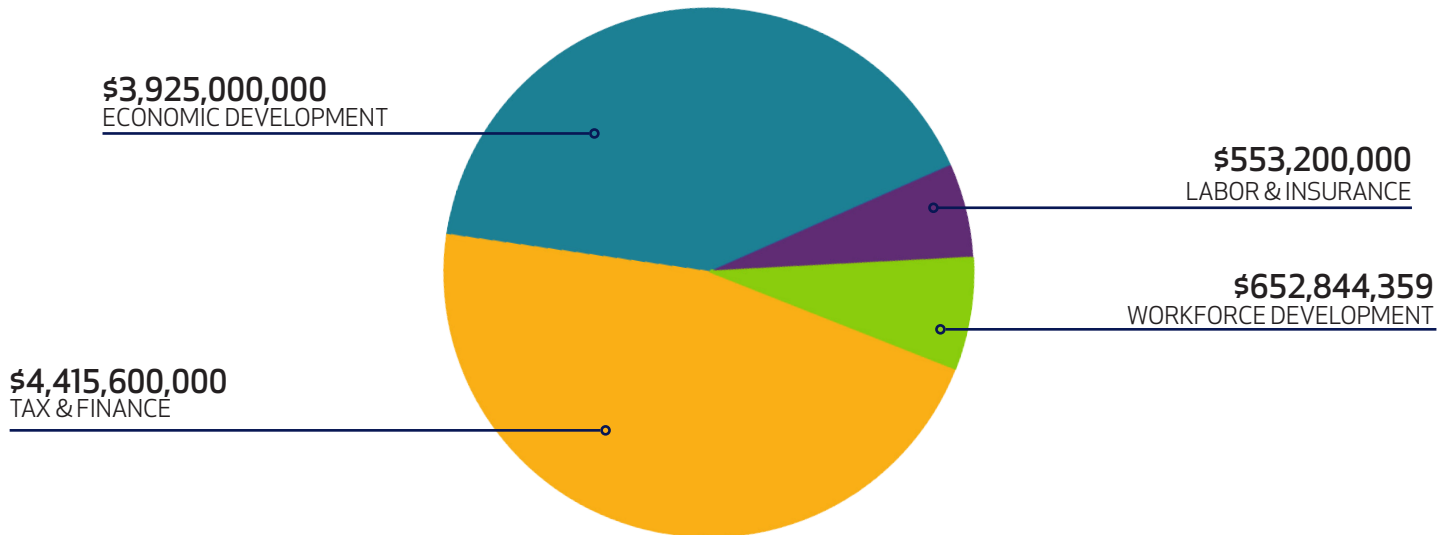


## ADVOCACY PAYS OFF FOR YOUR BOTTOM LINE

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### TOTAL BUSINESS SAVINGS **\$9.546 BILLION**



#### BUSINESS SAVINGS

\$9.546 billion or \$1,699 per employee

#### YOUR RETURN ON INVESTMENT

10 employee = savings of \$16,990  
25 employees = savings of \$42,45  
50 employees = savings of \$84,950

100 employees = savings of \$169,900  
200 employees = savings of \$339,800  
500 employees = savings of \$849,500

#### JobsOhio Extension Language

A major initiative the OCC both proposed and facilitated was an amendment to eventually extend JobsOhio's liquor franchise by 15 years. JobsOhio currently has 15 years remaining on its original 25-year franchise, and this extension will equip JobsOhio with increased capacity to compete for more economic opportunities, longer-term agreements, and more aggressive incentives. Under this language, the state and JobsOhio will now enter into an extension agreement which must then be approved by the State Controlling Board.

#### Commercial Activity Tax (CAT) Exemptions

At the request of Ohio Senate leaders, the OCC was asked to weigh in on their proposal to cut the Commercial Activities Tax (CAT). The OCC suggested an approach, which was ultimately adopted, of a phased exemption from the CAT for taxable gross receipts of \$3 million or less in FY24, and taxable gross receipts of \$6 million or less in FY25. The exemptions will provide tax relief to all businesses paying the CAT and, when fully implemented, will eliminate the CAT for approximately 90% of all Ohio businesses, or 145,000 of the current 163,000 CAT payers. The Legislative Budget Office projects the exemptions will reduce CAT receipts by about \$238 million in FY24 and \$460 million in FY25, amounting to \$698 million total in CAT tax relief over the biennium.

**IMPORTANT NOTES:** Business impact calculations are based on fiscal impact estimates of the Legislative Service Commission, independent studies, other available data and research materials, and Ohio Chamber analysis. Business impact per employee is calculated by using the estimated number of employed workers statewide in [September 2023 \(5,618,992\)](#).

# ADVOCACY PAYS OFF FOR YOUR BOTTOM LINE

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## TOP BILLS BY FISCAL IMPACT

DESCRIPTION	TOTAL FISCAL IMPACT
Passed - House Bill 110 - Income Tax Cuts	\$1,700,300,000
Passed - House Bill 166 - BID Preservation	\$1,056,000,000
Passed - House Bill 110 - Income Tax Cuts	\$1,700,300,000
Passed - House Bill 166 - BID Preservation	\$1,056,000,000
Passed - House Bill 168 - UI Loan Pay Off	\$658,200,000
Passed - Senate Bill 39 - Mixed Use Tax Credits	\$400,000,000
Passed - House Bill 2 & House Bill 110 - Broadband Expansion	\$270,000,000
Passed - House Bill 110 - Opportunity Zones Tax Credits	\$100,000,000
Passed - House Bill 110 - TechCred Funding	\$100,000,000
Passed - House Bill 33 - JobsOhio 15-Year Extension (Pending)	\$840,000,000 (using 2013 calculations)
Passed - House Bill 33 - Commercial Activity Tax (CAT) Exemptions	\$698,000,000 Biennium
Passed - House Bill 33 - Increased FPL Eligibility for Publicly Funded Childcare (142% to 145%)	\$33,666,666 Biennium
Passed - House Bill 33 - Childcare Infrastructure	\$30,000,000 Biennium
Passed - House Bill 33 - Governor's Merit Scholarships	\$20,000,000 FY25
Passed - House Bill 33 - Increase to Ohio College Opportunity Grant (OCOG)	\$87,607,453 FY24
Passed - House Bill 33 - Combining Housing Initiatives	\$250,000,000 Biennium
Passed - House Bill 33 - All Ohio Future Fund	\$750,000,000 Biennium
Passed - House Bill 33 - Innovation Hubs	\$125,000,000 FY24
Passed - House Bill 33 - Teach Computer Science Program	\$8,000,000 Biennium
Passed - House Bill 33 - Broadband Pole Replacement & Undergrounding Program	\$50,000,000 FY24
Passed - House Bill 33 - Brownfield Remediation Program	\$350,000,000 Biennium
Passed - House Bill 33 - Demolition and Site Revitalization Program	\$150,000,000 FY24
Passed - House Bill 33 - Career-Technical Construction Program	\$200,000,000 FY24

**IMPORTANT NOTES:** Business impact calculations are based on fiscal impact estimates of the Legislative Service Commission, independent studies, other available data and research materials, and Ohio Chamber analysis. Business impact per employee is calculated by using the estimated number of employed non-government workers statewide in March 2022 (5,526,597).

## OHIO CHAMBER AMICUS BRIEFS

Starting in 2022, the Ohio Chamber reworked its amicus brief practice. Amicus briefs are legal documents filed as a “friend of the court” (*Amicus Curiae*) by someone that is not a party to the lawsuit. Amicus briefs are submitted to highlight additional information or relevant arguments for courts to consider before issuing a ruling. The Ohio Chamber relies on members of its General Counsel Committee to guide this process and point out legal matters important to members of the Ohio Chamber and of importance to the business community. Unlike legislative matters which carry a fiscal note, these cases do not always have an acute dollar figure outcome but carry outcomes impacting the business client in Ohio.

Listed below are some of the Ohio Chamber amicus briefs currently under review by the courts, followed by cases resolved in 2023 for which the Ohio Chamber submitted an amicus brief:

ISSUE	CASE NAME	COURT	STATUS
Contract Bad Faith	<i>Tera, L.L.C. v. Rice Drilling D, L.L.C.</i>	Ohio Supreme Court	<b>Merit</b> (Asking the court to decide a case by aligning with the Ohio Chamber’s brief)
Finality of Decision	<i>Snodgrass v. Ohio Department of Taxation</i>	Ohio Supreme Court	<b>Merit</b> (Asking the court to decide a case by aligning with the Ohio Chamber’s brief)
Chevron Doctrine	<i>Loper Bright Enterprises v. Raimondo</i>	Supreme Court of the United States	<b>Merit</b> (Asking the court to decide a case by aligning with the Ohio Chamber’s brief)
House Bill 126 Interpretation	<i>Marysville Exempted Village School District Board of Education v. Union County Board of Revision</i>	Ohio Supreme Court	<b>Jurisdiction</b> (Asking the court to accept the case)
Railroad Revitalization and Regulatory Reform Act (Federal 4R Act)	<i>Association of American Railroads v. Public Utilities Commission of Ohio</i>	US District Court for the Southern District of Ohio	<b>Summary Judgment Motion</b> (Asking the court to rule based upon the motions filed to date)
Ohio Power Siting Board Standard	<i>Birch Solar 1, L.L.C.</i>	Ohio Supreme Court	<b>Merit</b> (Asking the court to decide a case by aligning with the Ohio Chamber’s brief)

### Additional Court Involvement:

- In the case of “*Marchbanks v. Ice House Ventures, L.L.C.*”, the Ohio Chamber argued to the Ohio Supreme Court that an Ohio Department of Transportation settlement should be enforced (thereby reversing a decision by the Tenth District Court of Appeals). The Court agreed with the Ohio Chamber’s position in its 7-0 ruling.
- In the case of “*In re Application of Firelands Wind, L.L.C.*”, the Ohio Supreme Court ruled in a 7-0 decision that the Ohio Power Siting Board (OPSB) properly issued a certificate for a wind energy project to move forward with construction. The Ohio Chamber’s brief argued that the appeal did not demonstrate an error in the OPSB’s issuance of the certificate.

# CHAMBER HELPS MOVE OHIO FORWARD: POLICY VICTORIES

In this annual financial impact assessment, learn what the Ohio Chamber's lobbying efforts at the Statehouse mean to your bottom line. During this 135th General Assembly, your Ohio Chamber of Commerce has both loudly championed legislation to help the business community and fiercely opposed measures that would have hurt businesses and jobs. As always, the Chamber will continue to advocate for and achieve public policy victories that have a lasting positive impact on the state's economy and residents.

## 135<sup>TH</sup> GENERAL ASSEMBLY

**House Bill 33 (2023) – Inclusion of Senate Bill 1 into the State Operating Budget - Restructuring of both the Ohio Department of Education and the State Board of Education to provide stronger emphasis on workforce skills and career readiness.**

**House Bill 33 (2023) – Age Extension for Medicaid Buy-In for Workers with Disabilities Program (MBIWD) – Removal of the age cap for the Medicaid Buy-In for Workers with Disabilities Program. Addressing this benefit cliff allows disabled Ohioans 65 and older to continue working, earning a living, and paying a monthly amount to receive their needed Medicaid coverage.**

**House Bill 33 (2023) – Innovation Hubs - \$125 million to convene Innovation Hubs (modeled after Innovation Districts) in multiple mid-sized Ohio metropolitan centers, and in cooperation with regional business, higher education, and economic development partners, to fully unlock the potential of unique high-growth opportunities existing in various key industries.**

**House Bill 33 (2023) – Innovate the Code Initiative – Reduction of up to 1/3rd of Ohio Administrative Code through the targeting of duplicative provisions, outdated sections, and unnecessary requirements.**

**House Bill 33 (2023) – Promotion of Computer Science Offerings at the K-12 Education Level – Adoption and funding of key recommendations by the State Committee on Computer Science to make Ohio a national leader in Computer Science education and create a technological workforce pipeline.**

**House Bill 33 (2023) – Ohio Workforce Housing State Tax Credit Program – Creation of a state low-income housing tax credit program to develop new affordable housing units - build 4,700 units over 4 years – and allow Ohio to potentially draw down federal bond volume cap for multifamily development.**

**House Bill 33 (2023) – Municipal Net Profits Tax - Inclusion into the state budget of language consistent with House Bill 121, allowing a business with remote workers to assign that worker a reporting location for the purposes of apportioning municipal net profits tax. This allows employers to stay compliant with municipal tax laws and avoid burdensome administrative requirements.**

**House Bill 33 (2023) – PILOT Extension - Extension of the Payment in Lieu of Taxes (PILOT) Program for four years, giving counties the continued, permissive option to determine how to tax renewable energy projects and spurring renewable energy development and investment.**

**House Bill 33 (2023) – Township Zoning Referendums - Addressing local barriers to increasing Ohio's housing stock by raising the signature requirements for township zoning referendums from 8% to 15% of the most recent total vote cast for governor.**

**House Bill 33 (2023) - Newborn Screening for Duchenne Muscular Dystrophy - Added Duchenne Muscular Dystrophy – a rare and fatal pediatric disease - to Ohio's Newborn Screening panel. This preventative care leads to healthier outcomes, shortens the time to diagnosis, helps close the gap in racial and ethnic disparities, empowers families to make earlier and better-informed treatment decisions, enables more biopharmaceutical companies to make private investments in Ohio-based facilities and faculty.**

**Ohio Administration Rule 1501:155-1-01 (2023) – Standard Lease Adoption – Allows state mineral leasing within Tier I and Tier II lands with most projects involving no surface impact to public lands, unleashing more economic opportunities for Ohioans and providing additional energy security for Ohio and the United States.**

**Senate Bill 10 – Incorporate Changes in the Internal Revenue Code into Ohio Law – Provides state tax conformity with federal tax code, including changes brought by the Inflation Reduction Act of 2022 and the Consolidated Appropriations Act passed in December 2022.**

**Senate Bill 21 – Minimizing Administrative Burdens with Appealing Actions Taken by Ohio's Executive Agencies – Gives Ohio business owners the option to appeal administrative actions in their local common pleas court, rather than the home county of the state agency.**

## 134<sup>TH</sup> GENERAL ASSEMBLY

**House Bill 2 (2021) - Broadband Expansion - Expands high-speed internet to more than 300,000 homes without broadband in Ohio.**

**House Bill 4 (2019) - Expanded Industry Recognized Credentials - Expands industry sector partnerships and provides more guidance to businesses to help them establish a partnership.**

**House Bill 98 (2018) - Marketing Career Tech Education for Students - Prohibits schools from denying students information about career technical educational opportunities.**

**House Bill 75 (2021) - Lowers Statute of Limitation for Occupational Diseases Under Workers' Compensation - Shrinks from 2 years to 1 year the timeframe an employee has to file a workers' compensation claim alleging a disease is work related.**

**House Bill 110 (2021) - Increased TechCred funding to \$58 million - Increases funding for the TechCred program from \$1 million to \$58 million to allow more employers to take advantage of the program.**

**House Bill 110 (2021) - Assures Employers Can Enforce Drug-Free Workplace Policies - Stops plaintiff lawyers from claiming an employer is engaging in discrimination when an employer enforces their drug-free workplace policy against an employee who is eligible to use medical marijuana.**



# CHAMBER HELPS MOVE OHIO FORWARD: POLICY VICTORIES

## 134<sup>TH</sup> GENERAL ASSEMBLY CONT.

**House Bill 168 (2021) - Used Federal Dollars to Pay Off Ohio's Unemployment Loan** - Stopped Ohio employers from losing a credit on their federal unemployment taxes that would have increased payroll taxes on all Ohio employers by more than \$600 million over a three-year period.

**House Bill 170 (2018) - Expands Computer Science Curriculum** - Allows for computer science courses to count towards high school graduation requirements.

**House Bill 201 (2021) - Banned Localities from Preventing the Use of Natural Gas** - Preempted local government's ability to stop commercial and residential energy users from accessing natural gas as a fuel source.

**House Bill 215 (2022) - Keeps Businesses Open During a Health Emergency** - Removes the distinction of essential businesses and ensures that all businesses stay open during a pandemic if they can comply with certain health orders.

**House Bill 447 (2022) - Codifies When Work From Home Injuries Are Compensable** - Limits compensable Work From Home workers' compensation injuries to situations where a special hazard of a person's employment activity causes an injury or disability, thereby reducing litigation by creating uniformity in the law.

**House Bill 494 (2018) - Narrowed Definition of who is an Employee for Franchisors** - Prevents companies who do not directly control, hire or set the terms of a person's employment from being held liable in employment law disputes.

**House Bill 607/House Joint Resolution 2/Senate Joint Resolution 5 (2022) - Requires public safety to be included as a factor in setting bail and placed the measure onto the statewide ballot.**

**Senate Bill 1 (2021) - Financial Literacy As High School Curriculum** - Requires all high school students to take a course in financial literacy as part of the high school graduation requirement.

**Senate Bill 13 (2021) - Lowered Timeframe to File Lawsuits Based on Breach of Contract** - Stops lawsuits from being filed that are alleging breach of written contracts unless it is filed within 4 years.

**Senate Bill 80 (2021) - Placed Party Labels on Ballot for Ohio Supreme Court Races** - Increases voter participation in Ohio Supreme Court election by providing voters more insight and knowledge about candidates for the Ohio Supreme Court.

**Senate Bill 131 (2022) - Reforms Occupational Licensing and Government Certifications** - Establishes universal occupational licensure reciprocity, which recognizes occupational licenses from other states, reduces or even eliminates certain re-licensing costs, and supplies Ohio with trained professionals having the skills to match in-demand career fields.

**Senate Bill 166 (2021) - Encourages Manufacturers to Offer High School Internships** - Incentivizes businesses to offer work-based learning internships for high school students and gives high school students academic credit for joining the internship program.

**Senate Bill 221 (2020) - Increased Legislative Oversight of Rulemaking Process** - Major regulatory reform measure that allows for businesses to challenge regulations that have an adverse impact on businesses in an expedited manner.

**Senate Bill 288 (2022) - Primary Offense for Using Electronic Devices While Driving** - Amended House Bill 283 into the legislation, which prohibits the use of an electronic wireless communication device while operating a motor vehicle and making such use a primary offense.

## 133<sup>RD</sup> GENERAL ASSEMBLY

**House Bill 2 (2019) - Established TechCred Program** - Creates a workforce development grant program that employers can access to upskill their employees.

**House Bill 4 (2019) - Expanded Industry Recognized Credentials** - Expands industry sector partnerships and provides more guidance to businesses to help them establish a partnership.

**House Bill 7 (2020) - Created Water Quality and Preservation Programs** - Improves Ohio's water quality by creating a program to help farmers reduce phosphorus runoff into watersheds.

**House Bill 81 (2020) - Assured Workers' Compensation Benefits Only Paid When Injury Causes Wage Loss** - Prevents workers' compensation benefits from being paid when a person's loss of income is unrelated to their industrial injury.

**House Bill 81 (2020) - Lowered Timeframe to Bring Safety Violation Claims in Workers' Compensation** - Shrinks from 2 years to 1 year the amount of time an employee has to file a workers' compensation claim alleging a violation of a specific safety statute.

**House Bill 166 (2019) - Stopped a \$1 Billion Tax Increase on Small Business** - Saved employers from a billion-dollar tax increase that House Republicans proposed by leading a grassroots effort that produced more than 1,000 personalized emails to lawmakers resulting in the preservation of the Small Business Income Deduction.

**House Bill 197 (2020) - Modified Municipal Income Tax Withholding Rule in Response to Coronavirus** - Alleviated administrative tax burden on employers switching their employees to a work from home environment by allowing employers to withhold taxes at principal place of business regardless of where an employee is located.

# CHAMBER HELPS MOVE OHIO FORWARD: POLICY VICTORIES

## 133<sup>RD</sup> GENERAL ASSEMBLY CONT.

**House Bill 242 (2021) - Prevented Local Governments From Imposing a Fee or Banning The Use of Auxiliary Containers and Plastic Bags** - Preempted localities from increasing cost for businesses by banning the use of plastic bags.

**House Bill 263 (2020) - Promoted Second Chance Hiring Through Occupational Licensing Reform** - Allows most reformed citizens to seek professional licenses despite a conviction.

**House Bill 312 (2020) - Small Business Crowdfunding** - Allows small business startup companies to access crowdfunding capital to grow and sustain their business.

**House Bill 352 (2020) - Aligned Ohio's Employment Law with Federal Law** - Reforms Ohio's employment discrimination laws to create a 2 year statute of limitation, establishes a bar to employment liability in hostile work environment lawsuits, and prevents the simultaneous filing of an employment lawsuit and administrative charge.

**House Bill 388 (2020) - Created A Process to Resolve Surprise Medical Bills** - Establishes a more transparent process for patients to identify the cost of medical services they are receiving.

**House Bill 606 (2020) - Protected Employers from Coronavirus Exposure Lawsuits** - Prevents plaintiff lawyers from alleging a business is responsible for a person's COVID-19 exposure unless the company engages in intentional or reckless conduct.

**Senate Bill 9 (2020) - Transparency for Small Business Shopping for Health Insurance** - Ensures that small businesses can better shop for health insurance by giving them access to their own health care claims data including cost.

**Senate Bill 39 (2021) - Provided A Tax Credit for Large Mixed-Use Developments** - Spurs more than \$1.4 billion in private investment here in Ohio by enabling localities to easily rehabilitate older building sites.

**Senate Bill 276 (2020) - Modernized Ohio's LLC Law to Create Series LLC's** - Limits the risk exposure of limited liability companies incorporated in Ohio by allowing these companies to pursue series LLC's.

## 132<sup>ND</sup> GENERAL ASSEMBLY

**House Bill 27 (2017) - Lowered Time Frame to File Workers' Compensation Injury Claims** - Requires employees to file a workers' compensation injury claim within 1 year from the date of injury rather than 2 years.

**House Bill 49 (2018) - Created Centralized System for Collecting Municipal Net Profit Taxes** - Allows businesses to opt-in to a centralized one stop filing and payment system instead of filing and paying tax in each municipality where an employee is located.

**House Bill 98 (2018) - Marketing Career Tech Education for Students** - Prohibits schools from denying students information about career technical educational opportunities.

**House Bill 170 (2018) - Expands Computer Science Curriculum** - Allows for computer science courses to count towards high school graduation requirements.

**House Bill 271 (2018) - Required Plaintiffs to Provide Notice to Businesses Before Filing an ADA Lawsuit** - Stops plaintiff lawyers from pursuing frivolous lawsuits that allege minor ADA infractions by giving business owners an opportunity to address the violation before a lawsuit is filed.

**House Bill 292 (2018) - Allowed Decisions of the Board of Tax Appeals to be Appealed Directly to Ohio Supreme Court** - Promotes the cost effectiveness of allowing decisions by the Board of Tax Appeals to be appealed directly to the Ohio Supreme Court.

**House Bill 430 (2018) - Exempted from Sales Tax Items Used Directly in the Exploration of Oil and Gas** - Reduces the cost of extracting oil and gas here in Ohio by eliminating the sales tax on items used during exploration process.

**House Bill 494 (2018) - Narrowed Definition of who is an Employee for Franchisors** - Prevents companies who do not directly control, hire or set the terms of a person's employment from being held liable in employment law disputes.

**Senate Bill 220 (2018) - Established Cybersecurity Safe Harbor** - Creates bar against liability when a data breach occurs if the company meets certain minimum security standards.

**Senate Bill 221 (2020) - Increased Legislative Oversight of Rulemaking Process** - Major regulatory reform measure that allows for businesses to challenge regulations that have an adverse impact on businesses in an expedited manner.

**Senate Bill 226 (2018) - Created a Sales Tax Holiday for Certain Goods** - Made permanent the annual back to school tax holiday for school supplies and clothing.