

Sub. S. B. No. 18
As Passed by the Senate

_____ moved to amend as follows:

- In line 1 of the title, delete "sections" and insert "section"; 1
- delete "and 5751.01" 2
- In line 3 of the title, delete "expressly" 3
- Delete lines 4 through 9 of the title 4
- In line 10 of the title, delete "employers," and insert "modify the 5
- law governing taxation" 6
- In line 11, delete "sections" and insert "section"; delete "and 7
- 5751.01" 8
- Delete lines 48 through 492 9
- In line 493, delete "sections" and insert "section"; delete "and 10
- 5751.01" 11
- In line 494, delete "are" and insert "is" 12
- In line 507, delete "The amendment by this act of section 5751.01 13
- of" 14
- Delete lines 508 and 509 and insert "Notwithstanding any provision 15
- of Chapter 5751. of the Revised Code to the contrary, "gross receipts," as 16



defined in section 5751.01 of the Revised Code, excludes any amount of 17
excess surplus of the state insurance fund received by a taxpayer from the 18
Ohio Bureau of Workers' Compensation pursuant to rules adopted under 19
section 4123.321 of the Revised Code on or after January 1, 2020, and 20
before January 1, 2022." 21

Delete lines 510 through 518 22

In line 519, delete "7" and insert "6" 23

The motion was _____ agreed to.

SYNOPSIS 24

Temporary CAT exclusion for BWC dividends 25

R.C. 5751.01; Section 5 26

Limits the permanent exclusion from the commercial 27
activity tax (CAT), adopted in the Senate-passed bill, for 28
Bureau of Workers' Compensation (BWC) dividends paid to 29
employers to only those dividends paid to employers in 2020 and 30
2021. 31