



OHIO CHAMBER  
OF COMMERCE

February 23, 2026

The Honorable Dani Isaacsohn  
Minority Leader, Ohio House  
77 South High Street, 14<sup>th</sup> Floor  
Columbus, OH 43215

Leader Isaacsohn:

Our organizations advocate for an efficient, competitive tax system that supports compliance and predictability for employers. For Ohio to compete nationally and internationally, the state's tax system must be characterized by certainty, equity, simplicity, and transparency. The absence of an emergency clause in Sub S.B. 9, the recently passed tax conformity bill, will impose substantial compliance burdens on Ohio businesses this filing season.

Ohio has long maintained conformity with federal tax changes to provide administrative simplicity and predictability. When state and federal tax bases align, employers can plan, file, and invest with confidence. Even temporary nonconformity introduces unnecessary complexity, increases compliance risk, and forces companies to divert time and resources toward recalculating filings rather than investing in growth in Ohio.

Tax conformity and predictability have long been bipartisan priorities because employers rely on clarity during filing season. The omission of an emergency clause has real consequences for businesses, who will be required to navigate two different tax structures for the same tax year if not corrected. For many companies, that translates into system changes, additional professional costs, and avoidable disruption.

We recognize that members of your caucus have policy concerns about provisions in the federal tax package enacted in 2025. However, allowing a one-year decoupling to occur as a procedural byproduct creates confusion and sends an unintended signal about Ohio's commitment to tax stability.

We urge a timely legislative solution to restore conformity and provide certainty for Ohio employers before filing deadlines approach. Maintaining alignment with federal tax law will help ensure Ohio remains competitive and open for business.

Sincerely,

Ohio Manufacturers' Association  
Ohio Council of Retail Merchants

Ohio Business Roundtable  
Ohio Chamber of Commerce

Ohio Farm Bureau  
NFIB Ohio