

Resolution

[DATE]

A Resolution to Support the Ohio State Bar Association in Opposing Changes to State Business Income Deduction

Whereas, House Bill 166 (HB166), the state biennial budget, was enacted on July 18, 2019, and

Whereas, HB 166, as signed by the Governor and enacted, removed the ability for attorneys to claim the Business Income Deduction, a tax deduction originally created for all Ohio businesses organized as pass-through entities, and

Whereas, This provision was inserted at the last minute and without an opportunity for testimony or public debate, and

Whereas, attorneys have now been singled out and are the only licensed profession in the State of Ohio who cannot use this tax deduction, and

Whereas, Attorneys are small business owners, contribute significantly to Ohio's economy and are essential partners to small and large businesses alike, and

Whereas, When it comes to the Ohio Tax Code, attorneys should not be treated differently from other similarly-situated businesses; now, therefore, be it

Resolved that the [NAME OF BAR ASSOCIATION] shall take all appropriate steps to join the Ohio State Bar Association's efforts to reverse this unjust and ill-considered exemption.



**OHIO STATE BAR
ASSOCIATION**
Connect. Advance. Succeed.