

Ohio Funeral Directors Association
Legislative Update
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**Republicans retain strong majorities going into
131st Session of Ohio General Assembly**

Ohio Senate

Republicans maintain 23-10 majority

Senate Republicans retained their 23-10 majority with 4 new members coming to the Senate. The new members are:

Cecil Thomas, a Democrat from Cincinnati, replacing term-limited Eric Kearney in the 9th Senate District.

Sandra Williams, a current Democrat state representative from Cleveland replacing term-limited Shirley Smith in the 21st Senate District.

Kenny Yuko, a Democrat and former House member from Cleveland, winning the 25th Senate District replacing Nina Turner who ran for Secretary of State.

Jay Hottinger, a Republican and current House member from Newark, winning the 31st Senate District, replacing term-limited Tim Shaffer.

The Senate Republican majority caucus re-elected the same leadership team for next session:

- Keith Faber (Celina) President
- Chris Widener (Springfield) President Pro Tempore
- Tom Patton (Strongsville) Majority Floor Leader
- Larry Obhof (Medina) Majority Whip

Senate Democrats also retained their same leadership team:

- Joe Schiavoni (Youngstown) Minority Leader
- Charleta Tavares (Columbus) Assistant Minority Leader
- Edna Brown (Toledo) Minority Whip
- Lou Gentile (Steubenville) Assistant Minority Whip

Ohio House of Representatives

Republicans increased their majority in the Ohio House to 65-34 from 60-39. Of the 65 Republican House members, 18 are new and of the 34 Democrat House members, 11 are new. And with House Speaker Bill Batchelder retiring due to term limits, Cliff Rosenberger from Clarksville in Clinton County was elected be Speaker of the Ohio House in the 131st Session of the Ohio General Assembly. The new House Republican Majority Caucus leadership team for the current session is:

- Cliff Rosenberger (Clarksville) Speaker
- Ron Amstutz (Wooster) Speaker Pro Tempore
- Barbara Sears (Maumee) Majority Floor Leader
- Jim Buchy (Greenville) Assistant Majority Floor Leader
- Mike Dovilla (Berea) Majority Whip
- Dorothy Pelanda (Marysville) Assistant Majority Whip

The House Democrat minority caucus has elected a new leadership team:

- Fred Strahorn (Dayton) Minority Leader
- Nicholas Celebrezze (Parma) Assistant Minority Leader
- Kevin Boyce (Columbus) Minority Whip
- Nickie Antonio (Lakewood) Assistant Minority Whip

Enacted Legislation

H.B. 483 (Effective 09/15/14) Clarification to Ohio Courtesy Card law

A provision in H.B. 481 that went into effect on March 22, 2013 authorized funeral directors from bordering states that have enacted a similar law, to obtain a Courtesy Card Permit that allows them to cross a state border into Ohio for the limited purposes of body removal, filing death certificates, and supervising funerals and interments.

In April of 2014, the OFDA became aware that funeral directors from Kentucky had been attempting to apply for a courtesy card permit in Ohio and the Ohio Embalmers and Funeral Directors Board was refusing to approve the permits under the belief that Ohio's courtesy card permit language is unclear and may require out of state funeral directors to meet additional Ohio licensure requirements. This was never intended and the State Board agreed, but they thought the law needed to be clarified.

In response, OFDA successfully inserted language in H.B. 481 to make it clear that a Courtesy Card Permit is not a license under Ohio law.

H.B. 95 – Stillbirth Certificates (Effective June 6, 2014)

H.B. 95 makes slight changes to current law relating to stillbirths. First, it retains the right of a parent to request the issuance of a certificate that recognizes the delivery of a stillborn infant but the law now prohibits the certificate from containing the word “stillborn” or “stillbirth”.

The law also requires that when a burial permit is issued “for the product of human conception of at least 20 weeks of gestation that suffers a fetal death, the local health department registrar shall inform the parent(s) listed on the death certificate, or provisional death certificate of the option of applying for a certificate that recognizes the delivery of a stillborn infant.

Municipal Income Tax Reform H.B. 5 - Effective March 23, 2015

Key provisions of H.B. 5

➤ Treatment of Net Operating Losses

- Requires all municipalities to permit taxpayers to deduct net operating losses (NOLs) and to carry excess NOLs forward for deduction for 5 subsequent years. (Current law allows municipalities to do this but does not require it).
- Establishes a Municipal Income Tax Net Operating Loss Review Committee which is to evaluate and quantify the potential financial impact to municipalities of requiring allowance of NOLs to be carried forward for 5 years. The committee is to issue a report of its findings and recommendations to address any revenue shortfalls, which may include using supplemental funds from the Local Government Fund by May 1, 2017. After issuing the report the Committee ceases to exist.

➤ Occasional Entrant Rule

- Increases from 12 to 20 days in a calendar year that a non-resident may work in a municipality without incurring liability for the municipality’s income tax.
- For businesses with annual gross income of \$500,000 or more, the 20 day exemption applies only if: (1) the employee’s “principal place of work” is not located within the municipality where the employee worked on the 20 or fewer days; (2) the employer does not withhold taxes on the compensation for the municipality where the employee worked 20 or fewer days, but instead only for the municipality where the employee’s principal workplace is located; and (3) the employee does not request a refund of taxes withheld to the municipality where the employee’s principal workplace is located.
- For businesses with under \$500,000 in annual gross income, employers shall remit taxes on all non-resident employees only to the municipality where the employer has a fixed location.

- Allocation of employee time – current law provides no guidance as to how to count when an employee has spent a “day” within a municipality. H.B. 5 states that an employee spends a day in a municipality only if, on that day, the employee spent more time working in that municipality than in any other municipality. So the practical effect is that an employee may work a “day” in no more than one municipality.

Representative Wes Retherford to Introduce Alkaline Hydrolysis Legislation

State Representative Wes Retherford (R-Hamilton) is circulating a co-sponsorship request to Ohio House of Representative members to authorize alkaline hydrolysis as a legal form of disposition in Ohio. It is anticipated that the legislation will be introduced in February. The OFDA has not taken a position on this specific legislation. The OFDA Legislative Committee will be reviewing the legislation in the near future. Retherford is a mortician’s assistant with Webb Noonan & Kidd Funeral Home in Hamilton.