

Implemented key pro-REALTOR® provisions in response to COVID-19:

- Deemed REALTORS® essential during the pandemic.
- Required county offices necessary to transfer real property to remain open and functioning during the stay-at-home order.
- Extended state income tax deadline to mid-July to provide taxpayers with additional flexibility.
- Allowed additional time for real estate professionals to safely renew their licenses during the pandemic.

Successfully supported funding for Ohio Community Action Agencies:

- Lobbied in support of critical funding to help Ohioans with rent and utility assistance due to COVID hardship. The funds went directly to housing providers as they worked with tenants who filed for assistance with rent, back rent, and utility payments due to decreased employment or loss of employment related to the COVID pandemic. Ohio REALTORS® worked with the Ohio Department of Development to streamline the process to ensure housing providers received critical rent funding in a timely manner.

Exempted real estate services from sales tax:

- Effectively opposed legislation that sought to impose sales taxes on professional real estate services, including brokerage services, appraisal fees, home inspections, and credit reporting. Such taxes would have significantly increased the cost of housing and property investment, making homeownership and commercial investment more expensive and less attractive.

Created the Business Income Deduction (BID):

- Played a key role in the creation of Ohio's Business Income Deduction (BID), a critical tax incentive that allows small business owners, including many REALTORS®, to reinvest in their businesses. Under the BID, the first \$250,000 of business income is 100% deductible. The BID has significantly boosted Ohio's economy and supported thousands of jobs since it was created. This tax policy remains essential in fostering growth and resilience among Ohio's small businesses.

Exempted Ohio's small businesses from the Commercial Activities Tax (CAT):

- Successfully lobbied for an exemption from the Commercial Activities Tax (CAT) for small businesses in the state operating budget. This provision exempts businesses with gross receipts under \$3 million in 2024 and \$6 million in 2025, significantly reducing tax burdens for many in the real estate industry. This achievement was a significant win for supporting small businesses.

Streamlined Municipal Tax Filing:

- Played a key role in enacting legislative changes that streamlined the tax filing process for real estate professionals operating in multiple municipalities. Previously, members were required to file numerous tax returns across different jurisdictions, which was a significant administrative burden. The new efficient law centralizes tax collection, simplifying the process and reducing costs for those participating in sales activity across multiple jurisdictions. This change has made tax season much easier and less costly for Ohio REALTORS® members.

Secured passage of provision prohibiting rent control:

- Led a coalition that successfully passed a provision legislation prohibiting rent control and rent stabilization measures across the state. This protected the interests of property owners and the broader real estate market by addressing the negative impact of rent control measures on the marketplace.



Advocated for fair property valuation reform:

- Lobbied passage of legislation to rein in predatory property valuation challenges, protect commercial and residential property owners, and ensure consistent property tax liabilities. Ohio REALTORS® was awarded a \$50,000 Issues Mobilization Grant from the National Association of REALTORS® to work with a coalition in advocating for passage of this important legislation. This bill contained several reforms that make Ohio's property valuation complaint system consistent with the majority of other states, enhancing fairness and transparency.

Supported home inspector licensing requirements:

- Advocated for the implementation of licensing requirements for home inspectors, ensuring that all inspectors in the state meet standardized qualifications. This initiative protects homebuyers and enhances the credibility of all real estate transactions.

Spearheaded the Ohio Homebuyer Plus Program:

- Created a program which provides tax incentives and above-market interest rates to Ohioans saving for a home. Since its launch in January 2024, the program has helped thousands of Ohioans save for the purchase of a new home. Ohio REALTORS® also advocated for the program's eligibility expansion to military personnel stationed in Ohio, providing servicemen and women an incentive to establish roots in Ohio communities.

Standardized written agency agreements:

- Championed legislation creating a standard for written agency agreements for all real estate professionals. This law ensures uniformity, transparency, and trust in real estate transactions, benefitting both professionals and their clients.

Facilitated the removal of discriminatory covenants:

- Successfully advocated for legislation that enables homebuyers and property owners to remove discriminatory covenants more easily from property deeds.

Established and Expanded the Commercial Broker Lien Law:

- Was instrumental in the 1997 creation of Ohio's Commercial Broker Lien Law, granting commercial brokers the right to place a lien on sold or leased property to secure payment of earned commissions. This law has significantly reduced commission collection disputes and litigation. In 2013, the law was expanded to further enhance a broker's ability to file a lien, solidifying it as a valuable tool for commercial real estate professionals in Ohio.

Updated Septic System Regulations:

- Contributed to the 2015 update of Ohio's outdated 30-year-old septic system regulations. Ohio REALTORS® successfully ensured that the new sewage rules did not require homeowners across the state to automatically replace their septic systems, preserving homeownership choice and preventing unnecessary financial burdens on property owners. This achievement was a significant win for both existing homeowners and those looking to purchase homes with septic systems in Ohio.

Supported Regulatory Clarity for Ephemeral Streams:

- Advocated for legislation that addressed the regulation of temporary water streams, also known as ephemeral streams. The law aligns state regulations with federal standards, reducing confusion and development costs caused by unclear definitions. Ohio REALTORS® emphasized that the legislation would maintain essential environmental protections while providing much-needed consistency and transparency in the construction permitting process. This measure was a significant step toward reducing barriers to housing development and promoting more affordable housing in Ohio.

