



THE OHIO  
SOCIETY  
OF CPAs

# Election 2015

## Make your vote count!

On November 3, Ohio voters will head to the polls to cast their votes for local candidates and issues. Also on the ballot are three key statewide constitutional amendments that, if passed, would significantly impact Ohio's business environment.

The Ohio Society of CPAs urges voters to study the issues carefully so that you can make an informed choice at the polls. Your vote counts. Early voting (in-person and absentee) starts October 6. Make your voice heard!

### State Issue 1

State Issue 1 would create a fairer, more transparent and bipartisan process for drawing Ohio Senate and Ohio House districts and ensuring Ohio voters' interests are fully represented. This proposal would

amend Ohio's Constitution to create a bipartisan commission that will work to keep cities and counties intact when new district boundaries are drawn, helping voters know who their representatives are and avoiding gerrymandering. Issue 1 will encourage more competitive general election races by ensuring districts are more politically balanced. Two votes from each political party would be needed to approve a revised, 10-year district plan. Further, the Ohio Supreme Court could order the commission to redraw a map if it was determined to favor one political party over another—a key protection for Ohio voters. There is no organized opposition to this new approach. The Ohio Society of CPAs urges you to **vote YES on Issue 1**.

### State Issue 2

State Issue 2 was created by Ohio's General Assembly in direct response to State Issue 3, the Ohio Marijuana Legalization and Regulation proposal. Issue 2 prohibits individuals or entities from using the Ohio Constitution as a vehicle to establish market

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monopolies for exclusive financial gain or to seek preferential tax status.

Issue 2 makes the state's bipartisan Ballot Board responsible for identifying when a ballot proposal would result in exclusive benefits for a non-government entity or person. If that occurred, *two* issues would be put on the ballot: the first would give voters the opportunity to approve or deny whether exclusive rights should be granted in principle, while the second issue would cover the original proposal seeking those rights. Both issues would need to pass to enact any future proposed monopoly. The Ohio Society of CPAs recommends that you **vote YES on Issue 2** to protect Ohio's Constitution.

### State Issue 3

State Issue 3 would legalize the growth and sale of marijuana for medicinal and recreational use in Ohio, but it also does far more than that. OSCPA opposes Issue 3 because it would grant select investors constitutional market control rights to Ohio's marijuana industry.

Ohio CPAs also identified a potential tax loophole in the ballot language that could exempt owners/investors of these 10 "farms" from state personal income tax on flow-through income generated from marijuana operations (The ballot language does state that certain other business taxes would apply).

The Ohio Society's Board also shares concerns voiced by other business groups that legalizing marijuana could negatively impact Ohio's workforce. Further, the group

believes adamantly that Ohio's Constitution should not be leveraged to create exclusive financial gain or commercial interest – for marijuana or any other industry – by any one person or entity, and state tax and drug policy should remain the domain of the Ohio General Assembly and Ohio's executive branch. The Ohio Society of CPAs urges you to **vote NO on Issue 3**.

### Are you ready to vote?

Early in-person and absentee voting begins October 6 for the 2015 Ohio General Election.

Visit **[www.MyOhioVote.com](http://www.MyOhioVote.com)** to register, update your information, get an absentee ballot, find your voting precinct and more.

### Get the latest election news

Follow The Ohio Society of CPAs for the latest news and resources on Ohio's statewide ballot issues:

**[www.ohiocpa.com/election](http://www.ohiocpa.com/election)**  
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Have questions about The Ohio Society of CPAs' position? Contact Governmental Affairs at [government@ohiocpa.com](mailto:government@ohiocpa.com) or call 800-686-2727.