



Collaborating to
Ensure a Healthy Ohio

February 7, 2024

Dear Colleague:

The requirements of the Lobbying Expenditure Law are applicable to the Ohio Hospital Association. The law requires OHA to notify its membership of the percentage of membership dues related to lobbying activities that, depending on an institution's tax status, would be non-deductible under the law.

For 2023, the percentage of OHA membership dues related to lobbying activities was **6.2%**. While one hundred percent of your dues dollars are used for advocacy, the legal definition of "lobbying" for IRS purposes is very narrow. We believe our calculation is consistent with IRS requirements. **A copy of this letter should be forwarded to the people responsible for filing your institution's income tax return and cost reports.**

It is expected that lobbying expenditures will represent approximately the same percentage of membership dues in 2024. OHA will inform you of the exact percentage for 2024 in February 2025.

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Mission: OHA exists to collaborate with member hospitals and health systems to ensure a healthy Ohio.

Connect with OHA:

