



Peter A. Cooper

Bill Analysis
Legislative Service Commission

H.B. 665

123rd General Assembly
(As Introduced)

Reps. Callender, Young, Buehrer, Tiberi, Buchy, Willamowski, Trakas, O'Brien, Schuck, Hollister, Perry, Roman, Van Vyven, Jacobson, Grendell, Taylor, Allen

BILL SUMMARY

- Permits spouses to claim the joint filing credit even if one of the spouses does not have at least \$500 in earned income.

CONTENT AND OPERATION

Joint filing credit--current law

(sec. 5747.05(G))

Currently, some spouses who file a joint Ohio income tax return are entitled to claim a "joint filer credit." The credit equals a percentage of the amount of tax due from the couple; the percentage is higher for lower income couples than for higher income couples, ranging from 20% for couples with joint income of \$25,000 or less, to 5% for couples with joint income of more than \$75,000. The credit may not exceed \$650 per couple.

In order to claim the credit under current law, each spouse must have an Ohio adjusted gross income of \$500 or more, not counting interest, dividends and distributions, rents, royalties, and capital gains.

Extend joint filer credit to all joint filers

The bill extends the credit to all couples, regardless of whether one of the spouses has Ohio adjusted gross income.

The bill applies to taxable years beginning in 2001 or thereafter.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	04-18-00	p. 1836

H0665-I.123/nlr

