



Peter A. Cooper

*Bill Analysis*  
*Legislative Service Commission*

## **H.B. 747**

123rd General Assembly  
(As Introduced)

**Reps. Amstutz, Gardner, Terwilleger, Olman, Peterson, Jolivette, Roman, Schuck, Calvert, Grendell, Buchy, Jordan, Hood, Willamowski, Hollister, Goodman, Hoops, Trakas, Netzley, Mettler, Tiberi, Harris, Cates, Buehrer, Evans, Metzger, Van Vyven**

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### **BILL SUMMARY**

- Allows each spouse to claim a separate \$50 senior income tax credit on a joint income tax return, for a total credit of \$100.
- Currently, spouses filing a joint return are entitled to a single \$50 credit.

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### **CONTENT AND OPERATION**

#### **Senior tax credit--current law**

(sec. 5747.05(C))

Currently, a credit of up to \$50 may be claimed against Ohio income tax liability each year by persons who are 65 years of age or older.<sup>1</sup> If a married couple files a joint return, the couple is entitled to claim only one \$50 yearly senior credit between them. The credit is not refundable, so the credit will be less than \$50 if the final tax due is less than \$50.

#### **Grant each spouse a separate \$50 senior credit**

The bill allows each spouse who is 65 years of age or older to claim the \$50 credit if the spouses file a joint tax return; thus, two spouses, each of whom is 65 or

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<sup>1</sup> In lieu of the \$50 yearly credit, a taxpayer may claim a one-time lump-sum credit if the taxpayer receives a lump-sum distribution from certain qualified employer benefit plans (pensions, 401k, state retirement systems, and others). The lump-sum credit is not affected by the bill because it is not dependent on joint or separate filing status.

older, who file a joint return are entitled to a total credit of up to \$100. The credit remains nonrefundable.

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## **HISTORY**

ACTION	DATE	JOURNAL ENTRY
Introduced	07-27-00	p. 2202

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