



Robert Rivera

## *Bill Analysis*

Legislative Service Commission

### **H.B. 398**

124th General Assembly  
(As Introduced)

**Reps. Boccieri, Carano, Seaver, Barrett, Ogg, Allen, Krupinski, Ford, Rhine, Oakar, Key, Redfern, Flannery**

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#### **BILL SUMMARY**

- Authorizes a personal income tax deduction for nurses employed full-time in a hospital or nursing home, for the first five years of employment.

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#### **CONTENT AND OPERATION**

##### **Personal income tax deduction for nurses**

(sec. 5747.01(A)(20))

The bill allows an individual to deduct amounts the individual is paid during the taxable year for working full-time as a nurse in a nursing home or hospital. Only a person licensed under Ohio law as a registered or practical nurse is eligible.

The bill authorizes the deduction for eligible individuals for the first five years of full-time employment, defined to mean employment for thirty-five hours or more in a week, or any other standard of service generally accepted by custom or specified in a contract as full-time employment, for at least forty weeks in a calendar year.

##### **Applicable taxable years**

The new deduction applies to taxable years beginning on or after January 1, 2001.

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## HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	10-09-01	p. 881

H0398-I.124/nlr

