



S.B. 176

124th General Assembly
(As Introduced)

Sen. Espy

BILL SUMMARY

- Creates a state income tax deduction for compensation received for active duty in the United States armed forces performed outside of Ohio.
- The deduction is available only for the first 48 months of active duty following the bill's effective date.

CONTENT AND OPERATION

Ohio income tax deduction for active duty service

(R.C. 5747.01(A)(20); Section 3)

The bill authorizes a taxpayer, in computing Ohio adjusted gross income, to deduct compensation received for personal services wholly performed outside of Ohio in the active duty armed forces of the United States. The deduction applies to taxable years beginning on or after January 1, 2001, and only to the taxpayer's first 48 months of active duty service **after** the bill's effective date.

Under the bill, the taxpayer must attach to the income tax return such evidence of eligibility for the deduction as the Tax Commissioner requires.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced	10-11-01	p. 964