



**H.B. 46**

125th General Assembly  
(As Introduced)

**Reps. Boccieri, Beatty, Allen**

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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 new nurses**

(sec. 5747.01(A)(22))

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 35 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 40 weeks in a calendar year.

**Applicable taxable years**

The new deduction applies to taxable years beginning on or after January 1, 2003.

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**HISTORY**

ACTION	DATE	JOURNAL ENTRY
Introduced	02-11-03	p. 140