



H.B. 370

125th General Assembly
(As Introduced)

Reps. Schaffer, Gilb, McGregor, Hoops, Hollister, Faber, Jolivette, Redfern, Distel, Seaver, Setzer

BILL SUMMARY

- Grants a nonrefundable income tax credit of up to \$100 for teachers who purchase classroom instructional materials.

CONTENT AND OPERATION

Income tax credit for teacher purchases of classroom materials

(secs. 5747.08, 5747.71, and 5747.98)

The bill permits primary and secondary school teachers licensed under Ohio law to claim a personal income tax credit for amounts they spend for classroom instructional materials. The maximum credit amount allowed is \$100 per year. The credit is nonrefundable, meaning that if the credit is more than the amount of tax due with the teacher's annual tax return, the difference is not refunded.

To qualify for the credit, the teacher must use the instructional materials for general classroom instruction. Materials are not disqualified just because they are used from time to time by individual students or groups of students, but they are disqualified if they are given to or used only by individual students.

The credit may be claimed for taxable years beginning in 2003 and subsequent tax years.

HISTORY

ACTION	DATE	JOURNAL ENTRY
Introduced h0370-i-125.doc/kl	01-13-04	p. 1402