



Ohio Legislative Service Commission

Bill Analysis

Joseph D. Heller

H.B. 188

128th General Assembly
(As Passed by the House)

Reps. Stautberg and Ujvagi, Combs, Jordan, Mecklenborg, Balderson, Fende, Sears, Zehringer, R. Adams, Garland, Dyer, Belcher, Blair, Blessing, Boyd, Bubp, Carney, Chandler, Coley, Daniels, DeBose, Derickson, Driehaus, Evans, Gardner, Goyal, Grossman, Huffman, Lehner, Letson, Luckie, Lundy, Maag, Mallory, McClain, Patten, Pillich, Ruhl, Skindell, Stewart, Szollosi, Uecker, Weddington, B. Williams, Yuko

BILL SUMMARY

- Extends an existing income tax deduction for retired military personnel pay to retirees of the Commissioned Corps of the National Oceanic and Atmospheric Administration and the Public Health Service.

CONTENT AND OPERATION

Under current Ohio income tax law, a taxpayer may deduct amounts received as retired military personnel pay for service in the United States Army, Navy, Air Force, Coast Guard, or Marine Corps, their respective reserve components, or the National Guard. A surviving spouse or former spouse of such a taxpayer receiving benefits under the survivor benefit plan on account of such a taxpayer's death also may deduct those benefits.

The bill extends the deduction to retirees from the Commissioned Corps of the National Oceanic and Atmospheric Administration or of the Public Health Service by permitting retirees of all the "uniformed services" to claim the deduction. (Surviving spouses and former spouses covered by a survivor benefit plan of such retirees also qualify for the deduction.) The bill defines "uniformed services" as having the same meaning as in federal law--i.e., the Armed Forces, the Commissioned Corps of the National Oceanic and Atmospheric Administration, and the Commissioned Corps of the Public Health Service. Under federal law, "Armed Forces" includes the Army, Navy, Air Force, Marine Corps, and Coast Guard.

Taxpayers qualifying for the deduction under the bill may claim it for their taxable years that end on or after the bill's effective date.

HISTORY

ACTION	DATE
Introduced	05-19-09
Reported, H. Financial Institutions, Real Estate, & Securities	09-29-09
Passed House (96-1)	02-24-10

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