Ohio Legislative Service Commission

Bill Analysis

Sam Benham

H.B. 210

129th General Assembly
(As Introduced)

Reps. Ramos, Foley, Murray, Fende, Ashford, Okey, Yuko, Antonio, O'Brien

BILL SUMMARY

- Authorizes a nonrefundable personal income tax credit for an individual's combined monetary contributions to school district levy campaign committees and certain state candidate campaign committees.
- Limits the credit to the lesser of combined contributions or $50 for an individual filer or $100 for joint filers.

CONTENT AND OPERATION

School district levy campaign contribution credit

The bill authorizes an individual to claim a nonrefundable credit against the individual's personal income tax for monetary contributions to a school district levy campaign committee. A school district levy campaign committee is defined to be a political action committee or another committee organized to support a tax levy ballot issue proposed by an Ohio school district. Continuing law authorizes an individual to claim a similar credit for monetary contributions made to campaign committees of individuals running for statewide executive or judicial office or for the General Assembly or State Board of Education.

For the purposes of calculating the credit, an individual combines the individual's contributions to eligible candidate committees with the individual's contribution to school district levy campaign committees for the taxable year. The amount of the credit for an individual filer equals the lesser of the amount of the individual's combined contributions or $50. For joint filers, the amount of the credit equals the lesser of the amount of combined contributions or $100.

HISTORY

ACTION	DATE
Introduced	04-26-11

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