



# Ohio Legislative Service Commission

## Bill Analysis

Sam Benham

### H.B. 166

130th General Assembly  
(As Introduced)

**Reps.** Pillich, Strahorn, Ashford, R. Hagan

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## BILL SUMMARY

- Enables veterans eligible for constitutionally authorized compensation to identify themselves on the Ohio personal income tax return.
- Requires the Tax Commissioner to forward the name, address, and eligibility information for each self-identifying veteran to the Director of Veterans Services.

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## CONTENT AND OPERATION

### Eligible veteran identification

The Ohio Constitution authorizes the issuance of up to \$200 million in bonds to provide compensation for veterans of the Persian Gulf War and Afghanistan and Iraq conflicts who served in active duty in the United States Armed Forces at some time during the duration of those conflicts, provided the veteran is an Ohio resident and was so at the time the veteran started active duty service. In addition, the veteran must have separated from the Armed Forces under honorable conditions, continued serving in active duty service, or remained in any reserve component of the Armed Forces or the Ohio National Guard after serving on active duty. The compensation program is administered by the Department of Veterans Services.<sup>1</sup>

Compensation amounts depend on where the duty was performed and whether the veteran sustained combat-related disabilities. If the duty was served in the Persian Gulf theater, or in Afghanistan, or in Iraq, the amount is \$100 per month served, up to \$1,000; if elsewhere, the amount is \$50 per month, up to \$500. If combat-related disabilities were sustained, the amount is \$1,000 plus \$50 per month served. The

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<sup>1</sup> Section 2r of Article VIII, Ohio Constitution.

deadline for applying for Persian Gulf service is December 31, 2013; the deadline for Iraq service is December 31, 2014. No deadline has been set for Afghanistan service.

The bill requires the Tax Commissioner to provide space on the personal income tax return for a taxpayer who is eligible for the constitutionally authorized veterans' compensation to identify the taxpayer or spouse or dependent as an eligible veteran. The taxpayer would, in addition, identify the conflict during which the taxpayer served in active duty. The bill requires the Commissioner to forward to the Director of Veterans Services the name, address, and selected conflict of each taxpayer that self-identifies in this manner. The Commissioner is required to include in the instructions accompanying the annual return notification that such information provided by self-identified individuals will be so forwarded as well as a description of veterans who are eligible for compensation.<sup>2</sup>

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## HISTORY

ACTION	DATE
Introduced	05-15-13

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<sup>2</sup> R.C. 5747.084.

