



*Synopsis of Senate Committee Amendments**

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Legislative Service Commission

Sub. H.B. 73

126th General Assembly

(S. Ways & Means & Economic Development)

To qualify for the "bright line" presumption that an individual with 182 or fewer contact periods is not domiciled in Ohio for income tax purposes, requires that a statement be filed with the Tax Commissioner verifying that during an entire taxable year, the individual was not domiciled in Ohio and had at least one abode outside Ohio, specifying where that abode is located.

Provides that the "bright line" presumption does not apply to an individual changing domicile from or to Ohio during the taxable year; such individual is domiciled in Ohio for that portion of the taxable year before or after the change.

Exempts active-duty military pay and allowances from the state income tax and school district income taxes, regardless of whether the serviceperson is serving in a declared combat zone.

Provides that the exemption does not apply to pay and allowances received for active duty service while stationed in Ohio.

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* This synopsis does not address amendments that may have been adopted on the Senate floor.