



State Representative David Leland

Sponsor Testimony – House Bill 333

Chairman Schaffer, Vice Chairman Scherer, Ranking Member Rogers, and members of the Ways and Means Committee. Thank you for the opportunity to provide sponsor testimony this morning on House Bill 333, legislation that would eliminate Ohio’s marriage penalty tax by allowing married couples to file separately on their state tax returns.

A marriage penalty occurs from the way that the income tax system is structured—higher income is taxed at higher rates, and married couples filing jointly are taxed as a single entity. Those married couples filing joint tax returns pay higher state income taxes than they would if they filed separately. Generally, Ohio couples file joint returns because it benefits them on the federal level--yet, by doing so, they fall victim to the Ohio Marriage Penalty tax.

For example, right now in Ohio, a couple making \$40,000 pays an Ohio Marriage penalty of \$219----- a couple making \$50,000 pays an Ohio Marriage penalty of \$244, a couple making \$60,000 pays an Ohio Marriage penalty of \$259, while a couple making \$100,000 pays a penalty of \$476.

Ohio law requires an individual’s state filing status to match their federal filing status. However, under this bipartisan legislation, Ohioans will save money because they won’t be tied to their federal filing status when filing their Ohio tax return. Instead, they will be free to choose the filing option that suits them best, whether that be a separate or joint return.

Ohioans should not be forced to pay higher taxes just because they get married. HB 333 will end the marriage tax penalty for nearly two and a half million hardworking Ohio taxpayers.

Thank you again for the opportunity to testify. We would be happy to answer any questions at this time.