



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Sam Benham

H.B. 185

132nd General Assembly
(As Introduced)

Reps. Hambley, Becker, Riedel, Young, Bishoff, K. Smith

BILL SUMMARY

- Expands an income tax credit currently available for campaign contributions to candidates for certain state offices to include contributions to candidates for any state, county, municipal, township, or district office.
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CONTENT AND OPERATION

Campaign contributions credit

The bill expands the scope of contributions that qualify for an existing personal income tax credit for campaign contributions to a candidate for certain state offices to include contributions to a candidate for any state or local office. Under continuing law, the credit is nonrefundable and equals the total amount of a taxpayer's qualifying contributions in a year, up to \$50 (or \$100 for joint filers).

Under current law, qualifying contributions include only those to the campaign committee of a candidate for the General Assembly, Ohio Supreme Court, or State Board of Education or for Governor, Lieutenant Governor, Secretary of State, Auditor of State, Treasurer of State, or Attorney General. The bill further qualifies contributions to the campaign committee of a candidate for any state, county, municipal, township, or district office, except for a candidate running for an office within a political party.¹

HISTORY

ACTION

DATE

Introduced

04-12-17

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¹ R.C. 5747.29.