



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Sam Benham

H.B. 351

132nd General Assembly
(As Introduced)

Reps. Perales and Butler, Becker, Boccieri, Goodman, Hood, Johnson, McColley, Vitale

BILL SUMMARY

- Requires municipal corporations to exempt from income tax the military pay of members of the Commissioned Corps of the National Oceanic and Atmospheric Administration and the Public Health Service.
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CONTENT AND OPERATION

Municipal taxation of NOAA and PHS Commissioned Corps pay

Continuing law requires municipal corporations to exempt from municipal income tax the military pay and allowances of members of the United States Army, Navy, Air Force, Coast Guard, or Marine Corps (collectively referred to under federal law as the "Armed Forces"), their respective reserve components, or the National Guard. The bill requires municipal corporations to also exempt military pay and allowances of members of the Commissioned Corps of the National Oceanic and Atmospheric Administration (NOAA) and the Commissioned Corps of the Public Health Service (PHS).¹ The bill accomplishes this by extending the existing exemption to pay or allowances for any member of the "Uniformed Services," which under federal law encompasses the Armed Forces and the Commissioned Corps of NOAA and PHS.²

This extended exemption applies to taxable years beginning in or after 2017.³

¹ R.C. 718.01(C)(1).

² 10 United States Code 101(a)(5).

³ Section 3.

HISTORY

ACTION

DATE

Introduced

09-20-17

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