

As Introduced

133rd General Assembly

Regular Session

H. B. No. 567

2019-2020

Representatives Rogers, Crossman

Cosponsors: Representatives Blair, Kelly, Miller, J., O'Brien, Patterson, Skindell, Crawley

A BILL

To temporarily authorize a partially refundable
earned income tax credit and to declare an
emergency.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. (A) Terms used in this section have the same
meaning as in sections 5747.01 and 5747.71 of the Revised Code.

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(B) For taxable years ending in 2019, in lieu of claiming
a credit under section 5747.71 of the Revised Code, a taxpayer
who is an eligible individual may claim both of the following
credits against the taxpayer's aggregate tax liability under
section 5747.02 of the Revised Code:

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(1) A nonrefundable credit equal to fifteen per cent of
the federal credit allowed under section 32 of the Internal
Revenue Code for that taxable year. The credit shall be claimed
in the same order prescribed by section 5747.98 of the Revised
Code as the credit authorized under section 5747.71 of the
Revised Code is authorized to be claimed. The credit shall not
exceed the aggregate amount of tax otherwise due under section

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5747.02 of the Revised Code after deducting any other credits
that precede the credit allowed under this section in that
order. 18
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(2) A refundable credit equal to fifteen per cent of the
federal credit allowed under section 32 of the Internal Revenue
Code for that taxable year. The credit shall be claimed after
every other credit listed in section 5747.98 of the Revised
Code. If the credit exceeds the amount of tax otherwise due for
that taxable year, the excess shall be refunded to the taxpayer. 21
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(C) If a taxpayer has filed the annual return for taxable
years ending in 2019 under section 5747.08 of the Revised Code
before the effective date of this section, the taxpayer may file
an amended return under section 5747.10 of the Revised Code
within ninety days after that date to claim any additional
refund or reduction in taxes for that taxable year. 27
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Section 2. This act is hereby declared to be an emergency
measure necessary for the immediate preservation of the public
peace, health, and safety. The reason for such necessity is to
minimize the economic impact to Ohio citizens from the COVID-19
outbreak. Therefore, this act goes into immediate effect. 33
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