

As Introduced

133rd General Assembly

Regular Session

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H. B. No. 567

Representatives Rogers, Crossman

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

A BILL

To temporarily authorize a partially refundable 1
earned income tax credit and to declare an 2
emergency. 3

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

Section 1. (A) Terms used in this section have the same 4
meaning as in sections 5747.01 and 5747.71 of the Revised Code. 5

(B) For taxable years ending in 2019, in lieu of claiming 6
a credit under section 5747.71 of the Revised Code, a taxpayer 7
who is an eligible individual may claim both of the following 8
credits against the taxpayer's aggregate tax liability under 9
section 5747.02 of the Revised Code: 10

(1) A nonrefundable credit equal to fifteen per cent of 11
the federal credit allowed under section 32 of the Internal 12
Revenue Code for that taxable year. The credit shall be claimed 13
in the same order prescribed by section 5747.98 of the Revised 14
Code as the credit authorized under section 5747.71 of the 15
Revised Code is authorized to be claimed. The credit shall not 16
exceed the aggregate amount of tax otherwise due under section 17

5747.02 of the Revised Code after deducting any other credits 18
that precede the credit allowed under this section in that 19
order. 20

(2) A refundable credit equal to fifteen per cent of the 21
federal credit allowed under section 32 of the Internal Revenue 22
Code for that taxable year. The credit shall be claimed after 23
every other credit listed in section 5747.98 of the Revised 24
Code. If the credit exceeds the amount of tax otherwise due for 25
that taxable year, the excess shall be refunded to the taxpayer. 26

(C) If a taxpayer has filed the annual return for taxable 27
years ending in 2019 under section 5747.08 of the Revised Code 28
before the effective date of this section, the taxpayer may file 29
an amended return under section 5747.10 of the Revised Code 30
within ninety days after that date to claim any additional 31
refund or reduction in taxes for that taxable year. 32

Section 2. This act is hereby declared to be an emergency 33
measure necessary for the immediate preservation of the public 34
peace, health, and safety. The reason for such necessity is to 35
minimize the economic impact to Ohio citizens from the COVID-19 36
outbreak. Therefore, this act goes into immediate effect. 37