



Tom Young

District 37

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Chair Roemer, Vice-Chair Lorenz, Ranking Member Troy and members of the House Ways and Means Committee, thank you for the opportunity to provide sponsor testimony for House Bill 199.

Marriage should not penalize any taxpayer under our tax laws. Ohio is one of fifteen states that currently has an income tax marriage penalty as a result of our progressive tax system. Our legislation addresses this tax penalty in order to stop treating two married taxpayers, both earning net taxable income, as a single taxpayer, which puts them into a higher income tax bracket.

Federal law permits married individuals to file joint or separate federal income tax returns.

Under current Ohio law, a married couple must file a joint state income tax return if they file a joint federal income tax return for the taxable year, and separate returns if either spouse filed a separate federal return for the taxable year.

This piece of legislation, beginning with the tax year 2024, will replace the existing joint filing credit with a formula that ensures joint filers do not pay more combined tax on their joint return than they would if they filed separate returns.

The new nonrefundable joint filing credit would equal the difference between the spouses' combined liability on their joint return and the total amount of tax that would be due on each spouse's separate returns if each spouse claimed all adjustments and credits allowed on those separate returns in a manner that would result in the least combined amount of tax due.

There is no reason we should be punishing married Ohioans for filing joint tax returns and this legislation fixes that. Thank you for this opportunity and we would be happy to answer any questions you may have.