

**44<sup>th</sup> House District**

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Education



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**State Representative Joshua E. Williams**  
**Ohio House of Representatives**

Chairman Roemer, Vice-Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, thank you for the opportunity to provide sponsor testimony on HB 279 today. I would also like to thank my joint sponsor, Representative Mathews, for his work on this legislation.

According to AARP<sup>1</sup>, 1.46 million Ohioans provided \$21 billion worth of unpaid care to family members and others in 2021 alone. This is a staggering figure, and speaks to the hard working and caring culture of our state. This amount of work requires tremendous time and costs, often without any outside assistance. Ohio should honor and support the selfless work of these individuals as they play an integral role in the care of our most vulnerable populations. That's why Representative Mathews and I have introduced HB 279 which will provide a nonrefundable tax credit for family caregivers.

This tax credit will apply to the following caregivers who incur at least \$1,000 in expenses to take care of a family member over the age of 49 who has a documented need certified by a licensed health care provider:

- Single taxpayers with an adjusted gross income over \$7,500

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<sup>1</sup> <https://states.aarp.org/ohio/family-caregivers-in-ohio-provide-21-million-in-unpaid-care-to-loved-ones>

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- Joint filing spouses with a modified adjusted gross income (MAGI) of less than \$94,000
- Spouses filing separately with a MAGI of \$56,500
- All other taxpayers limited to a MAGI of \$69,000

Credit eligible expenses are those that are out-of-pocket during the taxable year, directly related to caregiving that have not been reimbursed by any other entity. These could include mobility or safety improvements to homes or vehicles, assistive technology or equipment, respite care, adult day care, the hiring of a home care aid, or transportation, legal, and financial services. General household maintenance costs such as plumbing do not qualify.

According to the National Academy for State Health Policy<sup>2</sup>, Ohio is at the forefront of policy when it comes to aging and family caregiver support. But our work is not done. Currently, six other states<sup>3</sup> (Georgia, Missouri, Montana, New Jersey, North Dakota, and South Carolina) have a similar law providing tax credits to family caregivers. By passing HB 279, we can join these states in the quest to ensuring all Ohioans can age comfortably and

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<sup>2</sup> <https://nashp.org/california-and-ohio-advancing-equity-for-older-adults-and-family-caregivers/>

<sup>3</sup> [https://ltsschoices.aarp.org/scorecard-report/2023/dimensions-and-indicators/state-caregiver-tax-credits#:~:text=Six%20states%20\(Georgia%2C%20Missouri%2C,one%20activity%20of%20daily%20living.](https://ltsschoices.aarp.org/scorecard-report/2023/dimensions-and-indicators/state-caregiver-tax-credits#:~:text=Six%20states%20(Georgia%2C%20Missouri%2C,one%20activity%20of%20daily%20living.)

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with dignity, while their family caregivers receive much deserved relief when they go to pay their taxes each year.

Chairman Roemer, Vice-Chair Thomas, Ranking Member Troy, and members of the House Ways and Means Committee, thank you again for the chance to speak in support of HB 279. I welcome any questions you may have.