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Ohio Senate 3rd District

Sponsor Testimony on SB 261 - Tithing Protection Act

Chair Blessing, Vice Chair Roegner, Ranking Member DeMora, and members of the Senate Ways and Means Committee, thank you for the opportunity to provide sponsor testimony on Senate Bill 261: the Tithing Protection Act. I am proud to sponsor this companion legislation alongside Representatives Williams and Jarrells, in the House.

As many of you know, I believe deeply in the role that the church plays in our communities. Long before there were assistance programs like SNAP or JFS, churches have been on the front lines feeding the hungry, mentoring youth, supporting families in crisis, and strengthening neighborhoods. These organizations continue to do that work every single day—quietly, faithfully, and effectively. When local communities organize and serve their own people, they often do so at a fraction of the cost and with greater personal touch than government ever could. For this reason, the state should not be taxing charitable gifts to churches.

While federal tax law recognizes these donations as deductible from adjusted gross income (AGI), Ohioans' tithes and offerings are still subject to state tax. Ohio does permit deductions or credits for other charitable giving such as to scholarship-granting organizations, private schools, and even to political campaigns in some cases.

Senate Bill 261 solves this inconsistency. The bill allows Ohioans who itemize deductions to include their charitable tithes and offerings when filing their state income taxes. In practice, taxpayers would continue to calculate their federal AGI as usual, and when filing their state return, they could subtract the amount of their verified tithes and offerings from their taxable income. By aligning Ohio's tax policy with the federal standard, we are doing more than adjusting a line on a tax form. We are affirming the importance of faith-based charitable giving in our societal fabric.

This policy is not untested. Twenty-nine other states already provide some form of state-level deduction or credit for charitable contributions. Ohio is one of just fourteen states that do not. By enacting this reform, Ohio would be recognizing and supporting the charitable work that faith communities perform daily in every city, suburb, and small town.

Faith communities are essential partners in Ohio's social and economic well-being. They feed, educate, clothe, and uplift thousands of our fellow citizens every year, without taxpayer funding. Encouraging charitable giving strengthens these local networks and reduces long-term dependence on government programs.

The Tithing Protection Act is simple, and long overdue. It aligns Ohio's tax policy with federal law and supports the charitable work of local churches. I respectfully ask for your favorable consideration of Senate Bill 261. Thank you for your time and attention, and I would be happy to answer any questions at this time.