

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 342

Representative Williams

To amend section 5747.98 and to enact section
5747.74 of the Revised Code to create an income
tax credit for employers that provide a marriage
bonus and to name this act the Invest in
Marriage Act.

1
2
3
4
5

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

Section 1. That section 5747.98 be amended and section
5747.74 of the Revised Code be enacted to read as follows:

6
7

Sec. 5747.74. (A) As used in this section:

8

(1) "Marriage bonus" means additional compensation paid to
an employee in the calendar year that the employee marries upon
the employee's submission of a marriage license or record of
marriage to the employer.

9
10
11
12

(2) "Qualifying marriage bonus policy" means a policy
adopted by an employer that entitles each of the employer's
employees to a marriage bonus of at least one thousand dollars.

13
14
15

(B) (1) There is hereby allowed a nonrefundable credit
against a taxpayer's aggregate tax liability for a taxpayer who
is an employer, or who owns a direct or indirect interest in an
employer, that pays a marriage bonus to an employee pursuant to
a qualifying marriage bonus policy. The total credit available

16
17
18
19
20

with respect to an employee shall equal one thousand dollars. 21

In the case of a taxpayer who is an employer, the credit 22
shall be claimed for the taxable year in which the bonus was 23
paid. If a taxpayer holds a direct or indirect equity interest 24
in an employer that paid a marriage bonus, the taxpayer shall 25
claim the taxpayer's distributive or proportionate share of the 26
credit for the taxpayer's taxable year that includes the last 27
day of the entity's taxable year. 28

(2) The total amount of marriage bonuses paid by an 29
employer and eligible for the credit allowed under this section 30
per taxable year shall not exceed fifty thousand dollars. 31

(C) The credit shall be claimed in the order required 32
under section 5747.98 of the Revised Code. Any credit amount in 33
excess of the aggregate amount of tax due under section 5747.02 34
of the Revised Code, after allowing for any other credits 35
preceding the credit in that order, may be carried forward for 36
five taxable years, but the amount of the excess credit allowed 37
in any such year shall be deducted from the balance carried 38
forward to the next year. 39

(D) The tax commissioner may require a taxpayer to furnish 40
any information necessary to support a claim for a credit under 41
this section, including the taxpayer's qualifying marriage bonus 42
policy and pay stubs for the compensated employee. An employer 43
shall maintain for at least five years the records described in 44
division (A) of this section. 45

(E) The commissioner may adopt any rules necessary to 46
administer this section. 47

Sec. 5747.98. (A) To provide a uniform procedure for 48
calculating a taxpayer's aggregate tax liability under section 49

5747.02 of the Revised Code, a taxpayer shall claim any credits 50
to which the taxpayer is entitled in the following order: 51

Either the retirement income credit under division (B) of 52
section 5747.055 of the Revised Code or the lump sum retirement 53
income credits under divisions (C), (D), and (E) of that 54
section; 55

Either the senior citizen credit under division (F) of 56
section 5747.055 of the Revised Code or the lump sum 57
distribution credit under division (G) of that section; 58

The dependent care credit under section 5747.054 of the 59
Revised Code; 60

The credit for displaced workers who pay for job training 61
under section 5747.27 of the Revised Code; 62

The campaign contribution credit under section 5747.29 of 63
the Revised Code; 64

The twenty-dollar personal exemption credit under section 65
5747.022 of the Revised Code; 66

The joint filing credit under division ~~(G)~~(E) of section 67
5747.05 of the Revised Code; 68

The earned income credit under section 5747.71 of the 69
Revised Code; 70

The nonrefundable credit for education expenses under 71
section 5747.72 of the Revised Code; 72

The nonrefundable credit for donations to scholarship 73
granting organizations under section 5747.73 of the Revised 74
Code; 75

The nonrefundable credit for tuition paid to a 76

nonchartered nonpublic school under section 5747.75 of the Revised Code;	77 78
The nonrefundable vocational job credit under section 5747.057 of the Revised Code;	79 80
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	81 82
The enterprise zone credit under section 5709.66 of the Revised Code;	83 84
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	85 86 87
The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;	88 89
The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;	90 91
<u>The nonrefundable credit for paying marriage bonuses under section 5747.74 of the Revised Code;</u>	92 93
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	94 95 96
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	97 98
The small business investment credit under section 5747.81 of the Revised Code;	99 100
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	101 102
The opportunity zone investment credit under section	103

122.84 of the Revised Code;	104
The enterprise zone credits under section 5709.65 of the	105
Revised Code;	106
The research and development credit under section 5747.331	107
of the Revised Code;	108
The credit for rehabilitating a historic building under	109
section 5747.76 of the Revised Code;	110
The nonrefundable Ohio low-income housing tax credit under	111
section 5747.83 of the Revised Code;	112
The nonrefundable affordable single-family home credit	113
under section 5747.84 of the Revised Code;	114
The nonresident credit under division (A) of section	115
5747.05 of the Revised Code;	116
The credit for a resident's out-of-state income under	117
division (B) of section 5747.05 of the Revised Code;	118
The refundable motion picture and Broadway theatrical	119
production credit under section 5747.66 of the Revised Code;	120
The refundable credit for film and theater capital	121
improvement projects under section 5747.67 of the Revised Code;	122
The refundable jobs creation credit or job retention	123
credit under division (A) of section 5747.058 of the Revised	124
Code;	125
The refundable credit for taxes paid by a qualifying	126
entity granted under section 5747.059 of the Revised Code;	127
The refundable credits for taxes paid by a qualifying	128
pass-through entity granted under division (I) of section	129
5747.08 of the Revised Code;	130

The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;

The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;

The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code paid by an electing pass-through entity.

(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.

Section 2. That existing section 5747.98 of the Revised Code is hereby repealed.

Section 3. The enactment by this act of section 5747.74 of the Revised Code applies to taxable years ending on or after the effective date of this section.

Section 4. This act shall be known as the Invest in Marriage Act.