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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
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## Substitute Bill Comparative Synopsis

### Sub. H.B. 277

### 135<sup>th</sup> General Assembly

### House Ways & Means

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (As Introduced)	Latest Version (I_135_1603-3)
<b>Credit amount and qualifications</b>	
Authorizes a nonrefundable tax credit for landlords in the amount of \$750 for each dwelling unit covered by a policy allowing the tenant to reside with a companion animal, i.e., a cat or dog ( <i>R.C. 5726.61, 5747.86, and 5751.56</i> ).	Modifies the credit amount to equal \$62.50 ( $\frac{1}{12}$ of \$750) for each month during the year that the companion animal resides in the unit ( <i>R.C. 5726.61, 5747.86, and 5751.56</i> ).
<b>Overall credit limit</b>	
No provision. (The credit is uncapped.)	Prohibits the Tax Commissioner from awarding more than \$10 million in tax credits in a calendar year ( <i>R.C. 5726.61, 5747.86, and 5751.56</i> ).
<b>Application requirements</b>	
Allows landlords to claim the credit on the landlord's tax return without obtaining pre-approval for the credit by providing to the Tax Commissioner the address of each dwelling unit in which a companion animal resides and a copy of the policies which comply with the bill's requirements ( <i>R.C. 5726.61, 5747.86, and 5751.56</i> ).	Requires landlords to apply in the beginning of January for the privilege of claiming a credit against the previous year's tax liability. Requires that an application include evidence of the number of months a companion animal resided in each dwelling unit and, if the companion animal is a dog, evidence that it is registered with the county auditor pursuant to existing law, in addition to the addresses and copy of policies. ( <i>R.C. 5726.61, 5747.86, and 5751.56</i> ).

Previous Version (As Introduced)	Latest Version (I_135_1603-3)
<b>Allowable restrictions</b>	
Allows landlords to prohibit a companion animal that has been determined to be a dangerous or vicious dog, but otherwise prohibits landlords from imposing breed or size restrictions as a condition of claiming the credit ( <i>R.C. 5726.61, 5747.86, and 5751.56</i> ).	Allows landlords to also limit the total number of companion animals allowed in a unit ( <i>R.C. 5726.61, 5747.86, and 5751.56</i> ).