

As Introduced

**133rd General Assembly
Regular Session
2019-2020**

H. B. No. 782

Representative Brinkman

A BILL

To amend section 5747.98 and to enact section 1
5747.29 of the Revised Code to authorize an 2
income tax credit for a taxpayer's campaign 3
contributions to candidates running for 4
statewide office, the State Board of Education, 5
or the Ohio General Assembly. 6

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

Section 1. That section 5747.98 be amended and section 7
5747.29 of the Revised Code be enacted to read as follows: 8

Sec. 5747.29. (A) As used in this section: 9

(1) "Candidate" has the same meaning as in division (C) (3) 10
of section 3517.01 of the Revised Code, but is limited to 11
candidates for the public offices specified in this section. 12

(2) "Contribution" has the same meaning as in division (C) 13
(5) of section 3517.01 of the Revised Code, but is limited to 14
contributions of money only. 15

(B) A nonrefundable credit is allowed against a taxpayer's 16
aggregate tax liability under section 5747.02 of the Revised 17
Code for contributions of money made to the campaign committee 18

of candidates for any of the following public offices: governor, 19
lieutenant governor, secretary of state, auditor of state, 20
treasurer of state, attorney general, member of the state board 21
of education, chief justice of the supreme court, justice of the 22
supreme court, or member of the general assembly. The amount of 23
the credit for a taxable year equals the lesser of the combined 24
total contributions made during the taxable year by each 25
taxpayer filing a return required to be filed under section 26
5747.08 of the Revised Code or the amount of fifty dollars, in 27
the case of an individual return, or one hundred dollars, in the 28
case of a joint return. 29

The taxpayer shall claim the credit in the order required 30
under section 5747.98 of the Revised Code. The credit for a 31
taxable year shall not exceed the aggregate amount of tax 32
otherwise due for that year after allowing for any other credits 33
that precede the credit under this section in that order. 34

Sec. 5747.98. (A) To provide a uniform procedure for 35
calculating a taxpayer's aggregate tax liability under section 36
5747.02 of the Revised Code, a taxpayer shall claim any credits 37
to which the taxpayer is entitled in the following order: 38

Either the retirement income credit under division (B) of 39
section 5747.055 of the Revised Code or the lump sum retirement 40
income credits under divisions (C), (D), and (E) of that 41
section; 42

Either the senior citizen credit under division (F) of 43
section 5747.055 of the Revised Code or the lump sum 44
distribution credit under division (G) of that section; 45

The dependent care credit under section 5747.054 of the 46
Revised Code; 47

The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	48 49
<u>The campaign contribution credit under section 5747.29 of the Revised Code;</u>	50 51
The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	52 53
The joint filing credit under division (G) of section 5747.05 of the Revised Code;	54 55
The earned income credit under section 5747.71 of the Revised Code;	56 57
The credit for adoption of a minor child under section 5747.37 of the Revised Code;	58 59
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	60 61
The enterprise zone credit under section 5709.66 of the Revised Code;	62 63
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	64 65
The small business investment credit under section 5747.81 of the Revised Code;	66 67
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	68 69
The opportunity zone investment credit under section 122.84 of the Revised Code;	70 71
The enterprise zone credits under section 5709.65 of the Revised Code;	72 73

The research and development credit under section 5747.331	74
of the Revised Code;	75
The credit for rehabilitating a historic building under	76
section 5747.76 of the Revised Code;	77
The nonresident credit under division (A) of section	78
5747.05 of the Revised Code;	79
The credit for a resident's out-of-state income under	80
division (B) of section 5747.05 of the Revised Code;	81
The refundable motion picture and Broadway theatrical	82
production credit under section 5747.66 of the Revised Code;	83
The refundable jobs creation credit or job retention	84
credit under division (A) of section 5747.058 of the Revised	85
Code;	86
The refundable credit for taxes paid by a qualifying	87
entity granted under section 5747.059 of the Revised Code;	88
The refundable credits for taxes paid by a qualifying	89
pass-through entity granted under division (I) of section	90
5747.08 of the Revised Code;	91
The refundable credit under section 5747.80 of the Revised	92
Code for losses on loans made to the Ohio venture capital	93
program under sections 150.01 to 150.10 of the Revised Code;	94
The refundable credit for rehabilitating a historic	95
building under section 5747.76 of the Revised Code.	96
(B) For any credit, except the refundable credits	97
enumerated in this section and the credit granted under division	98
(H) of section 5747.08 of the Revised Code, the amount of the	99
credit for a taxable year shall not exceed the taxpayer's	100

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 amendment or enactment by this act of sections 5747.29 and 5747.98 of the Revised Code applies to taxable years beginning on or after January 1, 2020.