

As Introduced

134th General Assembly

Regular Session

2021-2022

H. B. No. 570

Representatives Miller, J., Sobecki

**Cosponsors: Representatives Galonski, Miranda, Miller, A., Lightbody, Troy,
Crossman, Upchurch, Smith, M., Skindell, Humphrey, Denson, Weinstein,
Blackshear, Sheehy, Russo, West, Jarrells**

A BILL

To allow an income tax deduction for up to \$10,200 1
in unemployment benefits received in 2021. 2

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

Section 1. Notwithstanding any provision of Chapter 5747. 3
of the Revised Code to the contrary, in computing Ohio adjusted 4
gross income, a deduction from federal adjusted gross income is 5
allowed equal to the lesser of ten thousand two hundred dollars 6
or the amount of any unemployment compensation, including any 7
pandemic unemployment assistance, received by the taxpayer 8
during the 2021 calendar year. Terms used in this section have 9
the same meanings as in section 5747.01 of the Revised Code. 10

A taxpayer that filed a return before the effective date 11
of this section for the taxpayer's taxable year ending in 2021 12
may either amend that return to claim the deduction authorized 13
under this section or claim a refundable credit against the 14
taxpayer's aggregate tax liability under section 5747.02 of the 15
Revised Code for the following taxable year equal to the 16
difference between the amount of tax actually paid for the 17

preceding taxable year and the amount of tax actually due for 18
that taxable year after taking into account that deduction. Such 19
a credit shall be claimed after all other credits listed in 20
section 5747.98 of the Revised Code. If the amount of that 21
credit exceeds the aggregate amount of tax otherwise due, after 22
allowing for any other credit, the excess shall be refunded to 23
the taxpayer. 24