

As Introduced

132nd General Assembly

Regular Session

2017-2018

H. B. No. 185

Representative Hambley

Cosponsors: Representatives Becker, Riedel, Young, Bishoff, Smith, K.

A BILL

To amend section 5747.29 of the Revised Code to
expand the scope of political contributions that
qualify for the income tax credit for
contributions to political campaigns to
candidates for any state, county, municipal, or
district office.

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

Section 1. That section 5747.29 of the Revised Code be
amended to read as follows:

Sec. 5747.29. A nonrefundable credit is allowed against a
taxpayer's aggregate tax liability under section 5747.02 of the
Revised Code for contributions of money made to the campaign
committee of candidates for any ~~of the following public offices:~~
~~governor, lieutenant governor, secretary of state, auditor of~~
~~state, treasurer of state, attorney general, member of the state~~
~~board of education, chief justice of the supreme court, justice~~
~~of the supreme court, or member of the general assembly office.~~
The amount of the credit for a taxable year equals the lesser of
the combined total contributions made during the taxable year by

each taxpayer filing a return required to be filed under section 19
5747.08 of the Revised Code or the amount of fifty dollars, in 20
the case of an individual return, or one hundred dollars, in the 21
case of a joint return. 22

As used in this section: 23

(A) "Candidate" has the same meaning as in division (C) (3) 24
of section 3517.01 of the Revised Code, but is limited to 25
candidates for ~~the public offices specified~~ office as defined in 26
this section. 27

(B) "Contribution" has the same meaning as in division (C) 28
(5) of section 3517.01 of the Revised Code, but is limited to 29
contributions of money only. 30

(C) "Public office" means any state, county, municipal, 31
township, or district office, except an office of a political 32
party, that is filled by an election. 33

The taxpayer shall claim the credit in the order required 34
under section 5747.98 of the Revised Code. The credit for a 35
taxable year shall not exceed the aggregate amount of tax 36
otherwise due for that year after allowing for any other credits 37
that precede the credit under this section in that order. 38

Section 2. That existing section 5747.29 of the Revised 39
Code is hereby repealed. 40

Section 3. Pursuant to division (G) of section 5703.95 of 41
the Revised Code, which states that any bill introduced in the 42
House of Representatives or the Senate that proposes to enact or 43
modify one or more tax expenditures should include a statement 44
explaining the objectives of the tax expenditure or its 45
modification and the sponsor's intent in proposing the tax 46
expenditure or its modification: 47

The purpose of modifying the tax credit by this act is to	48
encourage individuals across party lines to make small	49
contributions and engage in the political process. The act	50
extends an existing credit to individuals from all socioeconomic	51
groups who would like to give contributions to local campaigns.	52