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H.B. 623
133rd General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Cross

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SUMMARY

- Authorizes a temporary income tax deduction for any unreimbursed, out-of-pocket dental expenses for a taxpayer or a taxpayer's spouse or dependent.

DETAILED ANALYSIS

Temporary income tax deduction for dental expenses

The bill authorizes a two-year income tax deduction for diagnostic, preventive, restorative, emergency, palliative, or cosmetic dental expenses. The deduction is allowed for any unreimbursed, out-of-pocket dental expense, including copayments and deductibles, but not insurance premiums, for a taxpayer or a taxpayer's spouse or dependent. Expenses paid for with pretax income, such as Health Savings Account contributions, are not eligible for the deduction. The deduction is available for dental expenses paid during taxable years beginning in 2020 and 2021.¹

Continuing law authorizes a deduction for out-of-pocket medical expenses, including noncosmetic dental expenses, of the taxpayer or the taxpayer's spouse or dependent, but only to the extent that such expenses exceed 7.5% of the taxpayer's federal adjusted gross income.²

¹ R.C. 5747.01(A)(11)(d) and (e).

² R.C. 5747.01(A)(11)(b).

HISTORY

Action	Date
Introduced	05-11-20
