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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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Office

H.B. 209
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Lorenz

Kitty Sorah, Attorney

SUMMARY

- Exempts tips from state, municipal, and school district income taxes.

DETAILED ANALYSIS

The bill exempts tips from state, municipal, and school district income taxes for taxable years beginning on or after the bill's 90-day effective date.¹ Under current law, tips are considered taxable income for federal income tax purposes – treatment that also applies to Ohio's state and local income taxes.

HISTORY

Action	Date
Introduced	03-31-25

ANHB0209IN-136/ts

¹ R.C. 718.01, 5747.01, and 5748.01; Section 3.