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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
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Office

**S.B. 261**  
**136<sup>th</sup> General Assembly**

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Sen. Reynolds

Andrew Little, Attorney

### SUMMARY

- Authorizes a personal income tax deduction for donations to churches or church conventions or associations, provided the taxpayer deducts those donations as a federal itemized deduction for that year.
- Names the act the Tithing Protection Act.

### DETAILED ANALYSIS

The bill authorizes, beginning with taxable years ending on or after its 90-day effective date, a personal income tax deduction for certain amounts donated to churches, or church conventions or associations. Only taxpayers who itemize their federal income tax deductions for the taxable year and who deduct those church contributions as charitable contributions may claim the state income tax deduction.<sup>1</sup>

When calculating federal income taxes, taxpayers may use the standard deduction, which is a set amount adjusted by the Internal Revenue Service each year by which income subject to tax is reduced. Individuals who do not or cannot elect to take the standard deduction may itemize, or list, their actual deduction amounts by category. One of the categories of itemized deductions is a charitable contribution to a 501(c)(3) organization, which includes a church and related conventions and associations.<sup>2</sup>

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<sup>1</sup> R.C. 5747.01(A)(45); Section 3.

<sup>2</sup> 26 United States Code 170; Internal Revenue Service, [Deductions for Individuals: The difference between standard and itemized deductions, and what they mean](#), available by searching for that title on [www.irs.gov](http://www.irs.gov).

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## HISTORY

| Action     | Date     |
|------------|----------|
| Introduced | 09-16-25 |

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