



www.lsc.ohio.gov

OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

H.B. 342
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Williams

Zachary P. Bowerman, Attorney

SUMMARY

- Authorizes a nonrefundable income tax credit for an employer that provides a marriage bonus of at least \$1,000 to its employees.
- Names the act the Invest in Marriage Act.

DETAILED ANALYSIS

Income tax credit for childbirth bonuses

The bill, known as the Invest in Marriage Act, authorizes a nonrefundable income tax credit for employers that provide a marriage bonus to their employees.¹ The bonus must be offered pursuant to a policy that provides for at least \$1,000 of additional compensation in the calendar year that an employee submits to the employer a marriage license or record of the employee's marriage in that year. The amount of the credit equals \$1,000 for each employee that is paid a bonus in a taxable year, up to a total credit to the employer of \$50,000 in a single taxable year. An employer may carry forward any unused credit amount for up to five years.

The Tax Commissioner may require an employer to provide information necessary to support a claim for the credit, such as relevant pay stubs or the marriage bonus policy, and may adopt rules to administer the credit. The owner of a pass-through entity that is an employer qualifying for the credit may claim the owner's proportionate share of the credit.² Qualifying employers may claim the credit starting in taxable years ending on or after the bill's 90-day effective date.³

¹ Section 4.

² R.C. 5747.74 and 5747.98.

³ Section 3.

HISTORY

Action	Date
Introduced	06-10-25
