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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

H.B. 228
133rd General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Rep. Schaffer

Michael Hinel, Attorney

SUMMARY

- Authorizes a nonrefundable income tax credit of up to \$500 for amounts spent by a law enforcement officer to purchase safety or protection items to be used while performing official law enforcement activities.

DETAILED ANALYSIS

Income tax credit for law enforcement officer expenses

The bill authorizes law enforcement officers to claim a personal income tax credit for amounts they spend on items used to ensure their safety or protection while performing official law enforcement activities. The maximum credit amount allowed is \$500 per year. The credit is nonrefundable, which means that if the credit is more than the tax due with the law enforcement officer's annual tax return, the difference is not refunded.¹

The bill defines a "law enforcement officer" as a sheriff, deputy sheriff, constable, municipal police officer, police officer of a township or joint township police district, marshal, deputy marshal, or state highway patrolman, and also includes any officer, agent, or employee of the state or any of its agencies, instrumentalities, or political subdivisions, upon whom, by statute, the authority to arrest violators is conferred, when the officer, agent, or employee is acting within the limits of statutory authority.²

The bill allows the Tax Commissioner to request that a law enforcement officer or retired law enforcement officer claiming the credit furnish information as is necessary to

¹ R.C. 5747.02, 5747.08(D)(2), 5747.64, and 5747.98.

² R.C. 5747.64(A).

support the claim for the credit, and no credit can be allowed unless the requested information is provided.³

Application date

The credit may be claimed for taxable years beginning on or after January 1, 2019.⁴

HISTORY

Action	Date
Introduced	04-29-19

H0228-I-133/ks

³ R.C. 5747.64(B).

⁴ Section 3.