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Substitute Bill Comparative Synopsis

Sub. H.B. 277

135th General Assembly

House Ways & Means

Zachary P. Bowerman, Attorney

This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (I_135-1603-3)	Latest Version (I_135_1603-6)
Application procedures	
Allows applications to be submitted starting on the first day of January following the bill's 90-day effective date (<i>Section 3</i>).	Allows applications to be submitted starting on January 1, 2026 (<i>R.C. 5747.86(B)</i>).
No provision.	Requires the Department of Taxation to review applications in the order in which they are received and, if denying an application, to state the reason for the denial (<i>R.C. 5747.86(B)</i>).
Requires applicants to submit, and the Department of Taxation to review, documents evidencing the landlord's policies, the number of months a companion animal is present in each dwelling unit, and, in the case of a dog, that it is registered with the county auditor (<i>R.C. 5747.86(B)</i>).	Requires applicants to instead submit an affidavit attesting to satisfying those requirements (<i>R.C. 5747.86(B) and (F)</i>).
Eligible applicants	
Allows a property owner, lessor, sublessor, manager, or agent thereof to apply for the credit (<i>R.C. 5747.86(A)(2) and (B)</i>).	Allows only the property owner to apply for and receive the credit (<i>R.C. 5747.86(B), 5726.98, 5747.98, and 5751.98</i>).

Previous Version (I_135-1603-3)	Latest Version (I_135_1603-6)
Credit applicability	
<p>Allows a taxpayer to claim the credit against one or more of the income, financial institutions, or commercial activity taxes (<i>R.C. 5726.61, 5747.86, and 5751.56</i>).</p> <p>Allows the credit to be taken against the income tax in either the year preceding the issuance of the certificate or the current year. Allows the credit to be taken against the commercial activity tax (CAT) in the last tax period, i.e., calendar quarter, preceding the certificate issue date. (<i>R.C. 5747.86 and 5751.56</i>).</p> <p>No provision.</p>	<p>Requires applicants to specify on the application which tax the applicant will claim the credit against and disallows splitting the credit among multiple taxes (<i>R.C. 5726.61, 5747.86, and 5751.56</i>).</p> <p>Allows the credit to be taken against the income tax only in the year the certificate is issued and against the CAT for that whole calendar year rather than only the preceding tax period (<i>R.C. 5747.86(C) and 5751.56</i>).</p> <p>Specifically allows pass-through treatment of the income tax credit (<i>R.C. 5747.86(C)</i>).</p>
Posting requirement	
<p>Requires the Department of Taxation to post on its website a list of property owners and corresponding addresses that have received the credit (<i>R.C. 5747.86(F)</i>).</p>	<p>No provision.</p>