

**As Introduced**

**134th General Assembly**

**Regular Session**

**2021-2022**

**H. B. No. 615**

**Representatives Roemer, Young, T.**

**Cosponsors: Representatives Dean, Young, B., Lipps, Jordan, Powell, Click,  
Gross, Plummer, Fowler Arthur, Lampton, Riedel, White, Stoltzfus, Leland,  
Swearingen, Schmidt**

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**A BILL**

To amend section 5747.05 of the Revised Code to 1  
modify the the computation of the personal 2  
income tax joint filer credit. 3

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That section 5747.05 of the Revised Code be 4  
amended to read as follows: 5

**Sec. 5747.05.** As used in this section, "income tax" 6  
includes both a tax on net income and a tax measured by net 7  
income. 8

The following credits shall be allowed against the 9  
aggregate income tax liability imposed by section 5747.02 of the 10  
Revised Code on individuals and estates: 11

(A) (1) The amount of tax otherwise due under section 12  
5747.02 of the Revised Code on such portion of the combined 13  
adjusted gross income and business income of any nonresident 14  
taxpayer that is not allocable or apportionable to this state 15  
pursuant to sections 5747.20 to 5747.23 of the Revised Code. The 16

credit provided under this division shall not exceed the total 17  
tax due under section 5747.02 of the Revised Code. 18

(2) The tax commissioner may enter into an agreement with 19  
the taxing authorities of any state or of the District of 20  
Columbia that imposes an income tax to provide that compensation 21  
paid in this state to a nonresident taxpayer shall not be 22  
subject to the tax levied in section 5747.02 of the Revised Code 23  
so long as compensation paid in such other state or in the 24  
District of Columbia to a resident taxpayer shall likewise not 25  
be subject to the income tax of such other state or of the 26  
District of Columbia. 27

(B) The lesser of division (B) (1) or (2) of this section: 28

(1) The aggregate amount of tax otherwise due under 29  
section 5747.02 of the Revised Code on such portion of the 30  
combined adjusted gross income and business income of a resident 31  
taxpayer that in another state or in the District of Columbia is 32  
subjected to an income tax. The credit provided under division 33  
(B) (1) of this section shall not exceed the total tax due under 34  
section 5747.02 of the Revised Code. 35

(2) The amount of income tax liability to another state or 36  
the District of Columbia on the portion of the combined adjusted 37  
gross income and business income of a resident taxpayer that in 38  
another state or in the District of Columbia is subjected to an 39  
income tax. The credit provided under division (B) (2) of this 40  
section shall not exceed the total amount of tax otherwise due 41  
under section 5747.02 of the Revised Code. 42

(3) If the credit provided under division (B) of this 43  
section is affected by a change in either the portion of the 44  
combined adjusted gross income and business income of a resident 45

taxpayer subjected to an income tax in another state or the 46  
District of Columbia or the amount of income tax liability that 47  
has been paid to another state or the District of Columbia, the 48  
taxpayer shall report the change to the tax commissioner within 49  
ninety days of the change in such form as the commissioner 50  
requires. 51

(a) In the case of an underpayment, the report shall be 52  
accompanied by payment of any additional tax due as a result of 53  
the reduction in credit together with interest on the additional 54  
tax and is a return subject to assessment under section 5747.13 55  
of the Revised Code solely for the purpose of assessing any 56  
additional tax due under this division, together with any 57  
applicable penalty and interest. It shall not reopen the 58  
computation of the taxpayer's tax liability under this chapter 59  
from a previously filed return no longer subject to assessment 60  
except to the extent that such liability is affected by an 61  
adjustment to the credit allowed by division (B) of this 62  
section. 63

(b) In the case of an overpayment, an application for 64  
refund may be filed under this division within the ninety-day 65  
period prescribed for filing the report even if it is beyond the 66  
period prescribed in section 5747.11 of the Revised Code if it 67  
otherwise conforms to the requirements of such section. An 68  
application filed under this division shall only claim refund of 69  
overpayments resulting from an adjustment to the credit allowed 70  
by division (B) of this section unless it is also filed within 71  
the time prescribed in section 5747.11 of the Revised Code. It 72  
shall not reopen the computation of the taxpayer's tax liability 73  
except to the extent that such liability is affected by an 74  
adjustment to the credit allowed by division (B) of this 75  
section. 76

(4) No credit shall be allowed under division (B) of this section:	77 78
(a) For income tax paid or accrued to another state or to the District of Columbia if the taxpayer, when computing federal adjusted gross income, has directly or indirectly deducted, or was required to directly or indirectly deduct, the amount of that income tax;	79 80 81 82 83
(b) For compensation that is not subject to the income tax of another state or the District of Columbia as the result of an agreement entered into by the tax commissioner under division (A) (3) of this section; or	84 85 86 87
(c) For income tax paid or accrued to another state or the District of Columbia if the taxpayer fails to furnish such proof as the tax commissioner shall require that such income tax liability has been paid.	88 89 90 91
(C) An individual who is a resident for part of a taxable year and a nonresident for the remainder of the taxable year is allowed the credits under divisions (A) and (B) of this section in accordance with rules prescribed by the tax commissioner. In no event shall the same income be subject to both credits.	92 93 94 95 96
(D) The credit allowed under division (A) of this section shall be calculated based upon the amount of tax due under section 5747.02 of the Revised Code after subtracting any other credits that precede the credit under that division in the order required under section 5747.98 of the Revised Code. The credit allowed under division (B) of this section shall be calculated based upon the amount of tax due under section 5747.02 of the Revised Code after subtracting any other credits that precede the credit under that division in the order required under	97 98 99 100 101 102 103 104 105

section 5747.98 of the Revised Code. 106

(E) (1) On a joint return filed by a husband and wife, ~~each~~ 107  
~~of whom had adjusted gross income of at least five hundred~~ 108  
~~dollars, exclusive of interest, dividends and distributions,~~ 109  
~~royalties, rent, and capital gains,~~ a nonrefundable credit equal 110  
to one of the following amounts: 111

(a) For taxable years beginning in or before 2023, if the 112  
husband and wife each have an adjusted gross income of at least 113  
five hundred dollars, exclusive of interest, dividends and 114  
distributions, royalties, rent, and capital gains, the lesser of 115  
six hundred fifty dollars or the percentage shown in column B 116  
that corresponds with the taxpayer's modified adjusted gross 117  
income, less exemptions for the taxable year, of the total 118  
amount of tax due after allowing for any other credit that 119  
precedes this credit as required under section 5747.98 of the 120  
Revised Code: 121

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A	A.	B.
B	IF THE MODIFIED ADJUSTED GROSS INCOME, LESS EXEMPTIONS, FOR THE TAX YEAR IS:	THE CREDIT FOR THE TAXABLE YEAR IS:
C	\$25,000 or less	20%
D	More than \$25,000 but not more than \$50,000	15%

E	More than \$50,000 but not more than \$75,000	10%
F	More than \$75,000	5%

(b) For taxable years beginning in or after 2024, the 123  
difference of the amount of tax shown to be due on the joint 124  
return, calculated without regard to the credit authorized under 125  
this division, minus the husband's and wife's minimum combined 126  
amount of tax, after allowing for any other credit that precedes 127  
this credit as required under section 5747.98 of the Revised 128  
Code. 129

~~(2) The credit shall be claimed in the order required~~ 130  
~~under~~ As used in division (E) of this section: 131

(a) "Minimum combined amount of tax" means the sum of the 132  
tax that would be due on the husband's and wife's returns if the 133  
husband and wife filed separate returns, notwithstanding 134  
division (E) of section 5747.08 of the Revised Code, if the 135  
husband and wife made all adjustments and claimed all credits to 136  
which the husband and wife would be required or allowed to make 137  
or claim on each separate return. For the purpose of calculating 138  
"minimum combined amount of tax," adjustments or credits that 139  
could be taken or claimed by either the husband or wife on the 140  
husband's or wife's separate return shall be claimed by each 141  
spouse in a manner that would result in the least combined tax 142  
due. 143

(b) "Adjustment" means a deduction taken on a federal 144  
income tax return that is included in the computation of the 145  
husband's or the wife's federal adjusted gross income or an 146  
addition or deduction described in division (A) of section 147

<u>5747.01 of the Revised Code and allowed to the husband or wife.</u>	148
<u>(c) "Credit" means any credit described in section 5747.98</u>	149
of the Revised Code.	150
(F) No claim for credit under this section shall be	151
allowed unless the claimant furnishes such supporting	152
information as the tax commissioner prescribes by rules.	153
<b>Section 2.</b> That existing section 5747.05 of the Revised	154
Code is hereby repealed.	155