



H.B. 64

127th General Assembly
(As Introduced)

Reps. Ujvagi, Dodd, Wagoner, Seitz, Brown, Stebelton, J. Stewart, Okey,
Collier, Yuko, Hughes, Koziura

BILL SUMMARY

- Authorizes a refundable personal income tax credit for registered nurses who teach nursing at a post-secondary educational institution.
- Declares an emergency.

CONTENT AND OPERATION

Credit for teaching nursing

(R.C. 5747.08(D)(2)(n), 5747.72, and 5747.98(A)(36))

The bill authorizes a refundable income tax credit for a registered nurse who teaches nursing at a post-secondary educational institution in Ohio. The credit equals \$3,500 per year for each of the first four consecutive years it is claimed by an individual and \$1,750 for two consecutive years after the first four consecutive years the credit is claimed.

To claim the credit, a nurse must be a registered nurse and teach during the nurse's taxable year.¹ The teaching must occur at a post-secondary educational institution in a program that leads to a diploma or degree in nursing. For the purposes of the tax credit, "post-secondary educational institution" includes the following kinds of institutions:

- A state-assisted college or university.

¹ The bill does not specify a minimum period of time during which a nurse must teach during the year.

- A nonprofit educational institution holding a certificate of authorization under R.C. Chapter 1713.
- An institution holding a certificate of registration from the State Board of Career Colleges and Schools (formerly named the State Board of Proprietary School Registration).
- A school holding authorization to offer courses leading to a nursing license under R.C. Title 47.

A credit may be claimed beginning with an individual's taxable year including January 1, 2007, and subsequent taxable years, but may not be claimed after 2019. The tax commissioner may require a nurse to furnish information as is necessary in order to claim the credit. No credit will be allowed unless the information is provided.

The bill declares an emergency, meaning it would take effect immediately upon being signed by the Governor.

HISTORY

ACTION	DATE
Introduced	02-28-07

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