



# Ohio Legislative Service Commission

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## Bill Analysis

Stephen Estelle

### **Am. Sub. S.B. 194** 128th General Assembly (As Reported by H. Ways and Means)

**Sens.** Kearney, D. Miller, Fedor, Goodman, Jones, Morano, Turner, Schiavoni, Sawyer, Buehrer, Cafaro, Carey, Coughlin, Gibbs, Gillmor, Grendell, Harris, Hughes, Strahorn, Wagoner, Wilson, Patton, Seitz

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## **BILL SUMMARY**

- Permits an individual taxpayer who files electronically to direct the state to deposit the taxpayer's income tax refund into a checking, savings, or individual retirement account.

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## **CONTENT AND OPERATION**

The bill requires the Tax Commissioner to permit an individual taxpayer, when the taxpayer files an annual return electronically, to instruct the Department of Taxation to cause any refund of overpaid income taxes owed to the taxpayer to be deposited directly into a checking or savings account or an individual retirement account or individual retirement annuity, as designated by the taxpayer. (R.C. 5747.08(L).)

According to the 2009 income tax filing instructions, taxpayers due a refund may instruct the Department to directly deposit the refund to a checking or savings account, and may do so only if they file electronically or by telephone; no direct deposit refund option is available for paper-filed returns.

The bill authorizes the Tax Commissioner to adopt rules regarding annual income tax returns. (R.C. 5747.08(M).)

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## HISTORY

ACTION	DATE
Introduced	10-27-09
Reported, S. Finance & Financial Institutions	01-27-10
Passed Senate (30-0)	02-17-10
Reported, H. Ways & Means	03-18-10

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