



# Ohio Legislative Service Commission

## Bill Analysis

Mackenzie Damon

### H.B. 239

129th General Assembly  
(As Passed by the House)

**Reps.** Stautberg, Balderson, Blair, Blessing, Coley, Combs, Derickson, Dovilla, Gardner, Grossman, Letson, Maag, McClain, Pillich, Ruhl, Sears, Szollosi, Uecker, Weddington, Wachtmann, Fende, Antonio, Boyd, Carney, Garland, Hackett, Johnson, Pelanda, Smith, Amstutz, Anielski, Baker, Beck, Bubp, Celeste, DeVitis, Gerberry, C. Hagan, Hall, Heard, Hill, Luckie, Lynch, Mallory, McGregor, Milkovich, Newbold, O'Brien, Stinziano, Terhar, Winburn, Yuko, Batchelder

---

## BILL SUMMARY

- Extends an income tax deduction for retired military personnel pay to retirees of the Commissioned Corps of the National Oceanic and Atmospheric Administration and the Commissioned Corps of the Public Health Service.

---

## CONTENT AND OPERATION

Ohio's income tax law permits a taxpayer to deduct from adjusted gross income amounts received as retired military personnel pay for service in the United States Army, Navy, Air Force, Coast Guard, or Marine Corps, their respective reserve components, or the National Guard. A surviving spouse or former spouse of such a taxpayer receiving benefits under the survivor benefit plan on account of the taxpayer's death also may deduct those benefits.

The bill extends the deduction to retirees of the Commissioned Corps of the National Oceanic and Atmospheric Administration and to retirees of the Commissioned Corps of the Public Health Service by permitting retirees of all the "uniformed services" to claim the deduction. Surviving spouses and former spouses covered by a survivor benefit plan of such retirees also qualify for the deduction.<sup>1</sup>

In the bill, "uniformed services" has the same meaning as in federal law: the Armed Forces, Commissioned Corps of the National Oceanic and Atmospheric

---

<sup>1</sup> R.C. 5747.01(A)(26).

Administration, and Commissioned Corps of the Public Health Service.<sup>2</sup> Under federal law, "Armed Forces" means the Army, Navy, Air Force, Marine Corps, and Coast Guard.<sup>3</sup>

Taxpayers qualifying for the deduction may claim it for taxable years that end on or after the bill's effective date.<sup>4</sup>

---

## HISTORY

ACTION	DATE
Introduced	05-24-11
Reported, H. Health & Aging	04-25-12
Passed House (97-0)	05-09-12

H0239-PH-129.docx/jc

---

<sup>2</sup> R.C. 5747.01(GG).

<sup>3</sup> 10 United States Code 101.

<sup>4</sup> Section 3.

