



Ohio Legislative Service Commission

Bill Analysis

Mackenzie Damon

S.B. 170

130th General Assembly
(As Introduced)

Sens. Kearney, Turner

BILL SUMMARY

- The bill authorizes an income tax deduction of up to \$1,000 for law enforcement officers who purchase items used in the performance of official law enforcement duties.

CONTENT AND OPERATION

Deduction for law enforcement officer purchases of job-related items

The bill authorizes an income tax deduction for amounts a law enforcement officer spends on items used in the performance of the officer's official law enforcement duties. The deduction may not exceed \$1,000 in a taxable year.

Under the bill, a law enforcement officer includes a sheriff or deputy sheriff, state highway patrolman, constable, municipal police officer, marshal, deputy marshal, or police officer of a township or joint township police district. Officers, agents, or employees of the state or a political subdivision who have been granted authority under Ohio law to make arrests (e.g., law enforcement officers of a regional transit authority or the division of wildlife),¹ when acting under that authority, also qualify as law enforcement officers for the purpose of the deduction.

At the request of the Tax Commissioner, a law enforcement officer may be required to provide receipts for the items used in calculating the deduction or a letter from the officer's employer confirming that the items were used for official law enforcement activities.

¹ See R.C. 306.35 and 1531.13.

The law enforcement officer may take the deduction when calculating Ohio adjusted gross income, but only to the extent that the amounts were not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for that year. The deduction applies to taxable years ending on or after the effective date of the bill.²

HISTORY

ACTION	DATE
Introduced	08-01-13

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² R.C. 5747.01(A)(32).

