



Ohio Legislative Service Commission

Synopsis of House Committee Amendments*

Stephen Estelle

Am. Sub. S.B. 194 128th General Assembly (H. Ways & Means)

Adds checking accounts to the types of accounts to which a taxpayer may direct the Tax Commissioner to deposit the taxpayer's income tax refund. (Only savings and individual retirement accounts were included in the Senate-passed bill.)

Permits the direct deposit instruction only if the taxpayer files the return electronically. (The Senate-passed bill authorized the instruction regardless of the form of the return—paper, telephonic, or electronic.)

Expressly authorizes the Tax Commissioner to adopt rules to administer the direct deposit provision and other income tax return provisions.

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* This synopsis does not address amendments that may have been adopted on the House Floor.