



Ohio Revised Code

Section 5747.023 Tax credits for armed forces member killed in combat or military or civilian employee killed in terroristic or military action.

Effective: April 17, 1991

Legislation: Senate Bill 3 - 119th General Assembly

(A) Any individual who dies while in active service as a member of the armed forces of the United States, if such death occurred while serving in a combat zone or as a result of wounds, disease, or injury incurred while so serving, shall be exempt from taxes as follows:

(1) Any taxes imposed by this chapter or Chapter 5748. of the Revised Code for a taxable year commencing after 1990 if the individual is exempted by division (a)(1) of section 692 of the Internal Revenue Code from federal income taxes for such taxable year;

(2) Any taxes imposed under this chapter or Chapter 5748. of the Revised Code for taxable years preceding those specified in division (A)(1) of this section if the taxes are unpaid at the date of the individual's death and the individual would be exempted by division (a)(2) of section 692 of the Internal Revenue Code from paying such taxes if they were unpaid federal income taxes.

(B) An individual who dies after 1990 while a military or civilian employee of the United States, if such death occurs as a result of wounds or injury incurred while the individual was a military or civilian employee of the United States and also incurred outside the United States in a terroristic or military action, shall be exempt from any taxes imposed by this chapter or Chapter 5748. of the Revised Code for a taxable year if the individual is exempted by division (c) of section 692 of the Internal Revenue Code from federal income taxes for such taxable year.

(C) If an individual subject to this section is included in a joint return for federal income tax purposes, the individual also shall be included in a joint return for purposes of this chapter and Chapter 5748. of the Revised Code, and the effect of any exemption under this section on such joint tax liability shall be determined in a manner consistent with the determination of the effect of any exemption under section 692 of the Internal Revenue Code on such joint tax liability.

(D) As used in this section, "taxes" includes penalties and interest.