



Ohio Revised Code

Section 5747.29 Political campaign contribution tax credit.

Effective: December 29, 2020

Legislation: Senate Bill 39 - 133rd General Assembly

(A) As used in this section:

(1) "Candidate" has the same meaning as in section 3517.01 of the Revised Code, but is limited to candidates for the public offices specified in this section.

(2) "Contribution" has the same meaning as in section 3517.01 of the Revised Code, but is limited to contributions of money only.

(B) A nonrefundable credit is allowed against a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code for contributions of money made to the campaign committee of candidates for any of the following public offices: governor, lieutenant governor, secretary of state, auditor of state, treasurer of state, attorney general, member of the state board of education, chief justice of the supreme court, justice of the supreme court, or member of the general assembly. The amount of the credit for a taxable year equals the lesser of the combined total contributions made during the taxable year by each taxpayer filing a return required to be filed under section 5747.08 of the Revised Code or the amount of fifty dollars, in the case of an individual return, or one hundred dollars, in the case of a joint return.

The taxpayer shall claim the credit in the order required under section 5747.98 of the Revised Code. The credit for a taxable year shall not exceed the aggregate amount of tax otherwise due for that year after allowing for any other credits that precede the credit under this section in that order.
