



## Ohio Revised Code

### Section 5747.025 Personal exemptions.

Effective: September 15, 2014

Legislation: House Bill 483 - 130th General Assembly

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(A) For taxable years beginning in 2014 or 2015, the personal exemption for the taxpayer, the taxpayer's spouse, and each dependent shall be one of the following amounts:

(1) Two thousand two hundred dollars if the taxpayer's Ohio adjusted gross income for the taxable year as shown on an individual or joint annual return is less than or equal to forty thousand dollars;

(2) One thousand nine hundred fifty dollars if the taxpayer's Ohio adjusted gross income for the taxable year as shown on an individual or joint annual return is greater than forty thousand dollars but less than or equal to eighty thousand dollars;

(3) One thousand seven hundred dollars if the taxpayer's Ohio adjusted gross income for the taxable year as shown on an individual or joint annual return is greater than eighty thousand dollars.

(B) For taxable years beginning in 2016 and thereafter, the personal exemption amounts prescribed in division (A) of this section shall be adjusted each year in the manner prescribed in division (C) of this section. In the case of an individual with respect to whom an exemption under section 5747.02 of the Revised Code is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins, the exemption amount applicable to such individual for such individual's taxable year shall be zero.

(C) Except as otherwise provided in this division, in August of each year, the tax commissioner shall determine the percentage increase in the gross domestic product deflator determined by the bureau of economic analysis of the United States department of commerce from the first day of January of the preceding calendar year to the last day of December of the preceding year, and make a new adjustment to the personal exemption amount for taxable years beginning in the current calendar year by multiplying that amount by the percentage increase in the gross domestic product deflator for that period; adding the resulting product to the personal exemption amount for taxable years beginning in the preceding calendar year; and rounding the resulting sum upward to the nearest



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multiple of fifty dollars. The adjusted amount applies to taxable years beginning in the calendar year in which the adjustment is made and to taxable years beginning in each ensuing calendar year until a calendar year in which a new adjustment is made pursuant to this division. The commissioner shall not make a new adjustment in any calendar year in which the amount resulting from the adjustment would be less than the amount resulting from the adjustment in the preceding calendar year.