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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

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Office

Synopsis of House Committee Amendments

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

S.B. 125 of the 133rd General Assembly

House Ways & Means

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Education savings plan income tax deduction

Delays, from taxable years beginning on or after January 1, 2019, to taxable years beginning on or after January 1, 2023, the application of the bill's expansion of the 529 education savings plan income tax deduction to include contributions to other states' 529 plans.

Waiver of post-secondary tuition and fees

Extends Ohio residency status to qualify for a waiver of post-secondary tuition and fees for the child of a public service officer or U.S. armed services member killed in the line of duty, and the surviving spouse or qualified former spouse of an officer, if the child or spouse was an Ohio resident when the officer or service member was killed.

Qualifies a surviving child, spouse, or qualified former spouse for a waiver of post-secondary tuition and fees for a certificate program, subject to some limitations.

Entitles provisions of the bill regarding residency determination and a waiver of tuition and fees as the "Anthony Dia Act."