

INDIVIDUAL INCOME TAX

Ohio was first authorized to levy an income tax in 1912 by constitutional amendment. However, 60 years passed before the state individual income tax became effective in 1972. The income tax was designed to be closely based on federal law to facilitate compliance by the taxpayer and ease of administration by the state.

Taxpayer

The tax is paid by individuals, estates and trusts residing in Ohio, or earning or receiving Ohio income, including lottery winnings, prizes, or awards. The tax is also paid by individuals, estates and trusts otherwise having nexus with Ohio. Withholding responsibilities apply to employers who pay wages and salaries to employees who work in Ohio.

Tax Base

The tax base for an individual's income, other than business income, is federal adjusted gross income (FAGI), plus or minus Ohio adjustments, less an exemption for the taxpayer, taxpayer's spouse, and each dependent. The tax base for an individual's business income is taxable business income. In the case of estates, the tax base is Ohio taxable income and for trusts it is a modified Ohio taxable income.

Tax Rate

Ohio has implemented significant income tax reductions and reform under Am. Sub. H.B. 66 (132nd General Assembly, FY 2018-2019 biennial operating budget). Ohio reduced the number of income tax brackets for non-business income from seven to five by expanding the bottom bracket. For other than business income, the tax year 2020 rates are (as indexed for tax year 2020):

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Table 1: TY 2020 Individual Income Tax Brackets and Marginal Tax Rates for Other than Taxable Business Income

TY 2020 Ohio Adjusted Gross Income Less Taxable Business Income & Exemptions Brackets		TY 2020 Ohio Tax	
More Than	Not More Than	Marginal Tax Rate	Base Tax Liability
\$0	\$22,150	0.000%	
\$22,150	\$44,250	2.850%	\$316.18
\$44,250	\$88,450	3.326%	\$946.03
\$88,450	\$110,650	3.802%	\$2,416.12
\$110,650	\$221,300	4.413%	\$3,260.16
\$221,300	and over	4.797%	\$8,143.14

The tax rate on business income less any amount allowed under R.C. 5747.02(A)(4)(b) is a flat 3.0 percent after application of the business income deduction. For estates and trusts, the tax rates for tax year 2020 are (as indexed for tax year 2020):

Table 2: TY 2020 Estates and Trusts Income Tax Brackets and Marginal Tax Rates

TY 2020 Ohio Taxable Income Brackets		TY 2020 Ohio Tax	
More Than	Not More Than	Marginal Tax Rate	Base Tax Liability
\$0	\$22,150	1.42744%	\$0
\$22,150	\$44,250	2.850%	\$316.18
\$44,250	\$88,450	3.326%	\$946.03
\$88,450	\$110,650	3.802%	\$2,416.12
\$110,650	\$221,300	4.413%	\$3,260.16
\$221,300	and over	4.797%	\$8,143.14

Annual indexing of the income tax brackets took effect in tax year 2010 (though there have been some years where it was suspended temporarily). Ohio law requires annual adjustments to the individual income tax brackets based on the growth in the gross domestic product deflator during the preceding calendar year. The calculated amounts are ultimately required to be rounded to the nearest \$50. The changes to the tax brackets are calculated in July of each year and apply to the taxable year during which the calculations are made. Reductions in the tax rates caused by the indexing are not considered tax expenditures for the purposes of this report. Similarly, alterations in tax

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brackets do not meet the operative definition of a tax expenditure, which is why the annual indexation of the individual income tax brackets is not included as a tax expenditure item in this report.

Significant Changes Enacted by the 133rd General Assembly

Am. Sub. H.B. 62 (FY 2020-2021's Biennial Transportation Budget) increased the allowable non-refundable earned income tax credit to 30% of the federal amount.

Am. Sub. H.B. 166 (FY 2020-2021's Biennial Operating Budget) created both the lead abatement and the opportunity zone investment tax credits. The Bill also modified the eligibility for various means tested tax credits (personal exemption credit, dependent care credit, joint filer credit, senior citizen credit, lump sum distribution credit, retirement income credit and the lump sum retirement income credit) such that high-income taxpayers with little non-business income are not eligible. It also suspended the inflation indexing for the personal exemption for tax year 2019. Am. Sub. H.B. 166 also eliminated both the campaign contribution credit and the pass-through entity credit for the investor's share of financial activity tax paid, both effective for tax year 2019, however, Sub. S.B. 26 delayed this repeal to tax year 2020. The Bill also modified the motion picture tax credit by allowing theatrical productions (amongst other changes).²⁵ Additionally, Sub. S.B. 26 created a new income tax deduction for qualifying educator's out-of-pocket expenses for professional development and classroom supplies.

Sub. H.B. 18 instituted a new income tax deduction for all disability severance pay received by an honorably discharged veteran. Additionally, it allows a taxpayer who is eligible for an Ohio income tax refund based on disability severance pay that was erroneously taxed at the federal level to apply for the refund even if the statutory deadline has passed, so long as the taxpayer requests the refund by December 31, 2020. Sub. H.B. 197 (133rd General Assembly's Tax Code Streamlining and Corrections Act) made numerous corrections, updates, language changes, code reference changes, technical corrections, deleted obsolete language, and moved text around. This impacted location of some of the tax expenditures as well as other effects. It removed the expired ethanol plant investment credit, which was last available for investments made prior to December 31, 2012 (with a three-year carry-forward) and was still in codified law in R.C. 5747.75.

In addition, amongst many provisions to deal with the COVID-19 international emergency, Am. Sub. H.B. 197 expressly authorized the Tax Commissioner in Uncodified Law to extend state tax filing and payment deadlines for the duration of the

²⁵ The motion picture tax credit can be taken against the financial institutions tax, income tax (pass-through entities not claiming the credit against another tax) and the commercial activity tax). For display purposes, we show the effects of all in the Individual Income Tax Section of the report.

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Governor's Covid-19 emergency and waive penalty and interest for taxpayers. It affects all taxes under Title LVII of the Revised Code plus municipal net profits tax administered by the Tax Commissioner, horse racing excise tax, and the replacement tire fee administered by the Tax Commissioner. Under this authority, the April 15, 2020 payment date was extended to July 15, 2020, without penalty or interest, to match the federal extension for the same reason. This causes a one-time revenue loss in FY 2020, as revenue is "shifted" to FY 2021, but it is not considered a tax expenditure for the purposes of this report.

Individual Income Tax Expenditure Estimates

Starting in tax year 2015, the deduction for a taxpayer's contribution to another person's Individual Development Account was no longer reported on the same return line as the deduction for organ donation expenses. Therefore, it is now reported as its own tax expenditure.

The estimates shown below reflect the estimated revenue foregone by the GRF from each tax expenditure. The estimates reflect the effect of "overlapping" provisions (i.e., another credit, exemption, or deduction available to the taxpayer for the same or similar purpose) that effectively reduces the revenue consequences associated with the tax expenditure. Figures are rounded to the nearest tenth (to the nearest hundred thousand dollars).

Various data sources were used to derive the tax expenditure estimates. Most of the tax expenditure estimates were based on information reported on individual state and/or federal income tax returns filed with ODT or with the Internal Revenue Service. However, some estimates utilized secondary revenue sources such as the IRS's Statistics of Income, other state agencies, and published public research.

NOTE: See page 6 for descriptions of data source codes.

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A. Exemptions, exclusions, and deductions

2.01 Personal, spousal, and dependent exemption

R.C. 5747.025; originally enacted 1972, revised 1974, 1975, 1995, 1996, 1997, 2002, 2013, 2014, 2019.

A deduction may be claimed for the taxpayer, taxpayer's spouse, and each dependent. The deduction amount is dependent upon the taxpayer's income and is indexed for inflation. For tax year 2020, the amounts are: (1) \$2,400 for Modified Adjusted Gross Income (MAGI) less than or equal to \$40,000; (2) \$2,100 for MAGI greater than \$40,000 but less than or equal to \$80,000; and (3) \$1,850 for MAGI greater than \$80,000. With indexing, these amounts are expected to increase by \$50 each year for each stated level for tax years 2021-2022.

	<i>(Dollars in millions)</i>			
<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 492.6	\$ 493.1	\$ 500.5	\$ 519.6

Data Source Code: A, B

2.02 Social Security and railroad retirement benefits

R.C. 5747.01(A)(5); originally enacted 1972.

All social security and railroad retirement benefits included in FAGI may be excluded from the calculation of Ohio Adjusted Gross Income (OAGI).

	<i>(Dollars in millions)</i>			
<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 340.1	\$ 338.0	\$ 338.2	\$ 350.8

Data Source Code: A, B

2.03 Deduction for taxpayers not eligible for employer sponsored medical plan

R.C. 5747.01(A)(10)(a); originally enacted 1999.

Qualifying taxpayers who are not eligible for an employer sponsored health plan may deduct any amounts paid for medical care insurance.

	<i>(Dollars in millions)</i>			
<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 53.7	\$ 56.3	\$ 59.0	\$ 61.9

Data Source Code: B, C

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2.04 Exemption for disability income

R.C. 5747.01(A)(4); originally enacted 1975.

Disability income included in FAGI is excluded from the calculation of OAGI.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 20.7	\$ 19.9	\$ 19.8	\$ 20.6

Data Source Code: A, B

2.05 Exemption for active-duty military income

R.C. 5747.01(A)(21); originally enacted 2006.

Military income included in FAGI is excluded from the calculation of OAGI if the pay is received for active-duty service in the military, military reserve, or National Guard for service outside Ohio.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 19.5	\$ 18.7	\$ 19.4	\$ 21.0

Data Source Code: A, B

2.06 Deduction for excess medical expenses

R.C. 5747.01(A)(10)(b); originally enacted 1999.

Qualifying taxpayers may claim a deduction for the amount of medical expenses that exceed 7.5% of FAGI.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 18.7	\$ 21.2	\$ 23.9	\$ 26.5

Data Source Code: A, B

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2.07 Exemption for pre-1972 trusts

R.C. 5747.01(FF); originally enacted 2006.

Qualifying trusts created before 1972 that have elected to be subject to the commercial activity tax are exempt.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 7.3	\$ 7.5	\$ 7.7	\$ 7.9

Data Source Code: A, B

2.08 Deduction for long-term care insurance premiums

R.C. 5747.01(A)(10)(a), (c); originally enacted 1999.

A taxpayer may deduct the full amount of long-term health care insurance premiums.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 13.4	\$ 13.5	\$ 13.7	\$ 13.8

Data Source Code: C

2.09 Deduction for contributions to educational savings programs²⁶

R.C. 5747.01(A)(9), 5747.70; originally enacted 1999, revised 2017, 2018.

A taxpayer may deduct, limited to \$4,000 per beneficiary, contributions to either the pre-paid tuition or variable educational savings programs.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
	\$ 20.3	\$ 19.6	\$ 18.8	\$ 19.6

Data Source Code: A

²⁶ The Ohio Tuition Trust Authority has closed the pre-paid tuition program known as CollegeAdvantage program and has not accepted any enrollments or contributions since 12/31/2003. However, the references remain in R.C. 5747.01(A)(10) and R.C. 5747.70

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2.10 Exemption for uniformed services retirement income

R.C. 5747.01(A)(23); originally enacted 2008, revised 2014.

Uniformed services retirement income included in FAGI is excluded from the calculation of OAGI.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 30.2	\$ 30.1	\$ 30.6	\$ 32.3

Data Source Code: A, B

2.11 Ohio business investor income deduction

R.C. 5747.01(A)(28); originally enacted 2013, revised 2014, 2015.

Individuals who have business income may claim a deduction of up to \$250,000 of their net business income.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 688.4	\$ 656.4	\$ 656.2	\$ 690.8

Data Source Code: A, B

2.12 Deduction for a medical savings account

R.C. 5747.01(A)(13); originally enacted 1996.

A taxpayer may receive a deduction for contributions to and interest earned on a medical savings account.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 1.0	\$ 1.0	\$ 1.0	\$ 1.0

Data Source Code: A

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B. Non-business tax credits

2.13 Joint filer credit

R.C. 5747.05(E); originally enacted 1971, amended 2019.

Taxpayers using married filing joint status may claim a joint filing credit if each spouse has at least \$500 in earned income. The maximum credit allowed in any tax year is \$650.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 199.4	\$ 193.4	\$ 192.0	\$ 199.9

Data Source Code: A, B

2.14 \$20 personal exemption credit

R.C. 5747.022; originally enacted 1983, revised 2013, 2019.

Taxpayers whose MAGI, less applicable exemptions, for the taxable year is less than \$30,000 may claim a \$20 credit times the number of exemptions allowed for the taxpayer, taxpayer's spouse and each dependent.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 9.7	\$ 9.7	\$ 9.7	\$ 9.7

Data Source Code: A, B

2.15 Retirement income credit

R.C. 5747.055(B) originally enacted 1983, revised 2015, 2019.

Taxpayers with qualified retirement income included in FAGI and whose MAGI for the taxable year, less applicable exemptions, is less than \$100,000, may claim a credit of up to \$200.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 85.6	\$ 87.8	\$ 89.6	\$ 90.5

Data Source Code: A

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2.16 Resident credit for income taxes paid to another state

R.C. 5747.05(B); originally enacted 1972.

Ohio residents may claim a credit for taxes paid to another state. The credit is the lesser of the amount of the tax levied by the other state or the amount of Ohio income tax that would otherwise have been paid on such income.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 152.6	\$ 145.0	\$ 134.9	\$ 143.0

Data Source Code: A

2.17 \$50 senior citizen credit

R.C. 5747.055(F); originally enacted 1972, revised 2015, 2019.

Taxpayers aged 65 years or older whose MAGI for the taxable year, less applicable exemptions, is less than \$100,000 may claim a \$50 tax credit per return.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 21.4	\$ 21.6	\$ 21.7	\$ 22.3

Data Source Code: A, C

2.18 Dependent care credit

R.C. 5747.054; originally enacted 1988, revised 1993, 1997, 2019.

Taxpayers with qualifying child and dependent care expenses and whose MAGI is less than \$40,000 may claim a credit based on the federal dependent care credit.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 1.8	\$ 1.3	\$ 1.6	\$ 1.8

Data Source Code: A, B

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2.19 Credit for adoption related expenses

R.C. 5747.37; originally enacted 1999, revised 2007, 2015.

Taxpayers participating in a legal adoption may claim a tax credit equal to the greater of \$1,500 or the amount of actual expenses incurred for the adoption, not to exceed \$10,000, and excess credits may be carried forward for five years or until used up, whichever occurs first.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 4.9	\$ 5.0	\$ 5.2	\$ 5.6

Data Source Code: A, B

2.20 State earned income tax credit

R.C. 5747.71; originally enacted 2013, revised 2015, 2019.

Qualifying taxpayers may claim a non-refundable state earned income tax credit equal to up to 30 percent of the taxpayer's allowed federal earned income tax credit.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 68.6	\$ 70.0	\$ 71.4	\$ 71.4

Data Source Code: A

2.21 Lead abatement tax credit

R.C. 3742.50, 5747.26; originally enacted 2019.

Qualifying taxpayers may claim a non-refundable credit for certain costs associated with lead abatement on an eligible dwelling.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ N/A	\$ 0.0	\$ 0.2	\$ 1.0

Data Source Code: A

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C. Business tax credits

2.22 Historic structure rehabilitation credit²⁷

R.C. 149.311, 5725.34, 5726.52, 5729.17, 5747.76; originally enacted 2007, revised 2008, 2011, 2012, 2013, 2014, 2016, 2017.

A credit equal to 25 percent of qualified rehabilitation expenditures, but not exceeding \$5 million in a given taxable year, is available to owners of historic structures. Excess credits may be carried forward for five years or until used, whichever occurs first.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 42.5	\$ 38.3	\$ 43.1	\$ 57.5

Data Source Code: A, B

2.23 Motion picture tax credit²⁸

R.C. 122.85, 5726.55, 5747.66, and 5751.54; originally enacted 2009, revised 2012, 2016, 2019.

A refundable tax credit may be claimed for Ohio production expenditures by eligible productions. The credit equals 30 percent of eligible expenditures. The credit is based on the lesser of initially-budgeted production expenditures or actual production expenditures. The total amount issued may not exceed \$40 million per fiscal year.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 11.7	\$ 20.0	\$ 25.0	\$ 30.0

Data Source Code: A

²⁷ The credit is also available to qualifying taxpayers subject to the domestic and foreign insurance taxes and the financial institutions tax. Additionally, R.C. 5725.151 and 5733.47, are references to the now phased-out dealers in intangibles and corporate franchise taxes, respectively. Uncodified law section 757.40 (133rd General Assembly), stated that for a certificate authorized between December 31, 2013 and June 30, 2015, if the certificate holder is unable to apply the credit to any of these taxes, it may be used against the commercial activity tax. The estimates given for this tax expenditure item are inclusive for all the stated taxes.

²⁸ The tax credit is also available to qualifying taxpayers subject to the financial institution tax and commercial activity tax. The estimates given for this tax expenditure item are inclusive for all stated taxes. R.C. 122.85 still references the corporate franchise tax; however, that tax has been repealed for tax years 2014 and thereafter.

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2.24 Small business investment credit

R.C. 122.86, 5747.81; originally enacted 2011, amended 2012, 2014, 2015.

Investors in a qualified “small business enterprise” with an operating presence in Ohio are granted a non-refundable income tax credit.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 3.1	\$ 3.0	\$ 3.0	\$ 3.1

Data Source Code: A

2.25 Displaced worker job training credit

R.C. 5747.27; originally enacted 1994, revised 2015.

A taxpayer who pays for his or her own job training within 12 months of losing his or her job may claim a tax credit for the cost of the credit equal to the lesser of \$500 or 50 percent of the cost of the training.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	minimal	\$ 2.3	\$ 1.5	\$ 1.2

Data Source Code: A

2.26 Opportunity Zone employee credit

R.C. 122.84; originally enacted 2019.

Taxpayers may claim a non-refundable tax credit for investments in Ohio qualified Opportunity Zones.

(Dollars in millions)

<i>Estimate:</i>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	\$ 0.8	\$ 24.8	\$ 43.7	\$ 59.2

Data Source Code: B

D. Tax expenditures with revenue impact below \$1 million

2.27 Lump sum distribution credit for taxpayers with less \$100,000 in MAGI

R.C. 5747.055(G); originally enacted 1972, revised 2015, 2019.

2.28 Deduction for organ donation expenses

R.C. 5747.01(A)(22); originally enacted 2007.

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- 2.29 Enterprise zone day care/training credit**
R.C. 5709.65(A)(4); originally enacted 1982, amended 2015.
- 2.30 Enterprise zone employee credit**
R.C. 5709.66(B)(1); originally enacted 1994, amended 2015.
- 2.31 Grape production credit**
R.C. 5747.28; originally enacted 1994, revised 2015.
- 2.32 Contributions to another person's Individual Development Account**
R.C. 329.11, 329.14, 5747.01(A)(16); originally enacted 2000.
- 2.33 Deduction for Pell Grant or Ohio College Opportunity Grant proceeds**
R.C. 5747.01(A)(27); originally enacted 2011.
- 2.34 Displaced worker job training credit**
R.C. 5747.27(G); originally enacted 1994, revised 2015.
- 2.35 Deduction for ABLE account contributions**
R.C. 5747.01(A)(29) and 5747.78; originally enacted 2016.
- 2.36 Lump sum retirement income credit for taxpayers with less than \$100,000 in MAGI**
R.C. 5747.055(C) through (E); originally enacted 1972, revised 2015, 2019.
- 2.37 Deduction for health insurance for qualified adult children and other dependents**
R.C. 5747.01(A)(10); originally enacted 2009.
- 2.38 Deduction qualified disaster relief work**
R.C. 5703.94, 5747.01(A)(30); originally enacted 2018.
- 2.39 Deduction for certain disability severance payments for honorably discharged veterans**
R.C. 5747.01(A)(34); originally enacted 2019.
- 2.40 Deduction for qualifying educators' out-of-pocket expenses for professional development and classroom supplies**
R.C. 5747.01(A)(31); originally enacted 2019.