



Ohio Revised Code

Section 5747.024 Military pay not included in adjusted gross income.

Effective: April 17, 1991

Legislation: Senate Bill 3 - 119th General Assembly

Military pay and allowances received by members of the armed forces of the United States (as defined in Internal Revenue Code section 7701) which, pursuant to Internal Revenue Code section 112, is not included in gross income (as defined in Internal Revenue Code section 61) is not included in Ohio adjusted gross income as defined in section 5747.01 of the Revised Code. Nothing in this section shall be construed to allow a deduction for such income to the extent such income is already excluded from federal adjusted gross income as defined in Internal Revenue Code section 62.
