



Ohio Revised Code

Section 5747.72 Credit for home instruction expenses.

Effective: September 30, 2025

Legislation: House Bill 96

(A) As used in this section:

(1) "Qualifying taxpayer" means a taxpayer that is an individual with a dependent who is a qualifying student.

(2) "Qualifying student" means a student who is exempt from the compulsory attendance law for the purpose of home education under section 3321.042 of the Revised Code for the school year.

(3) "Education expenses" means expenses or fees for any of the following items used directly for home education of a qualifying student: books, supplementary materials, supplies, computer software, applications, or subscriptions. "Education expenses" does not include expenses or fees for computers or similar electronic devices or accessories thereto.

(B) There is hereby allowed a nonrefundable credit against a qualifying taxpayer's aggregate tax liability under section 5747.02 of the Revised Code equal to the lesser of two hundred fifty dollars multiplied by the number of the taxpayer's qualifying students or the amount of education expenses incurred by the taxpayer in the taxable year for the benefit of one or more of the taxpayer's qualifying students. The credit shall be claimed in the order required under section 5747.98 of the Revised Code.

The tax commissioner may request that a qualifying taxpayer claiming a credit under this section furnish information as is necessary to support the claim for the credit under this section, and no credit shall be allowed unless the requested information is provided.
