

## Tax refunds, credits and deductions for political contributions [Statutes]

Updated December 2012

### **Arizona**

With the passage of [HB 2779, effective August 2, 2012](#), donations to Clean Elections fund **will no longer be eligible to receive dollar-for-dollar tax credits**. In addition, **the \$5 check-off tax credit will also be eliminated**.

### **Arkansas**

[§ 7-6-222](#). *Tax credits for certain individual political contributions.*

(a) Pursuant to regulations to be adopted by the Department of Finance and Administration, a credit against individual Arkansas income taxes shall be allowed for money contributions made by the taxpayer in a taxable year to one (1) or more of the following:

- (1) A candidate seeking nomination or election to a public office at an election or to the candidate's campaign committee;
- (2) An approved political action committee as defined in § 7-6-201; or
- (3) An organized political party as defined in § 7-1-101.

(b) The credit allowed by subsection (a) of this section shall be the aggregate contributions, not to exceed **fifty dollars (\$50.00), on an individual tax return**, or the aggregate contributions, not to exceed **one hundred dollars (\$100), on a joint return**.

(c) Credits for contributions qualifying under this section and made prior to April 15 in a calendar year may be applied to the return filed for the previous taxable year.

Note: Legislation is current through the 2012 Fiscal Session and updates received from the Arkansas Code Revision Commission through August 1, 2012.

### **Hawaii**

[Effective January 1, 2011](#), the **Hawaii income tax deduction is repealed** for contributions to a candidate who agreed to campaign expenditure limits and contributions to a party's central or county committee. Under the prior law, a deduction (subject to a cap) was allowed only for these types of political contributions. See, Act 59, SLH 2010, which applies to taxable years beginning after December 31, 2010.

### **Massachusetts**

[§9.62.6C](#). *Massachusetts State Election Campaign Fund; voluntary contributions*

Every individual who files a separate return may voluntarily contribute one dollar to be paid over to the State Election Campaign Fund, established by section forty-two of chapter ten. In the case of a joint return of husband and wife, each spouse may voluntarily contribute one dollar to said fund. A credit in the full amount of any contribution under this section shall be allowed against the tax imposed by this chapter; provided, that for any such return no such credit shall exceed the income tax liability for any taxable year.

A contribution made under this section may be made with respect to any taxable year at the time of filing the return of the tax imposed by this chapter for such taxable year; provided, however, that the commissioner shall prescribe the manner in which such contribution shall be made on the face of the return required by section five of chapter sixty-two C.

The provisions of this section shall apply only to residents required to file a return under this chapter. For purposes of this section the words "income tax liability for any taxable year" shall mean the amount of tax imposed by this chapter reduced by sum of the credits allowed by clause (a) of section six.

### **Minnesota**

The Political Contribution Refund **is currently unavailable**. The refund [was suspended in 2009](#) and may no longer be claimed. Under current law, the refund will be reinstated on July 1, 2013.

### **Montana**

[§15-30-2131\(d\)](#). *Deductions allowed in computing net income.*

In the case of an individual, political contributions determined in accordance with the provisions of section 218(a) and (b) of the Internal Revenue Code of 1954 (now repealed) that were in effect for the tax year that ended December 31, 1978.

### **Ohio**

[§5747.29](#). *Credit for contributions of money to candidates for statewide office or member of general assembly.*

A nonrefundable credit is allowed against the tax imposed by section [5747.02](#) of the Revised Code for contributions of money made to the campaign committee of candidates for any of the following public offices: governor, lieutenant governor, secretary of state, auditor of state, treasurer of state, attorney general, member of the state board of education, chief justice of the supreme court, justice of the supreme court, or member of the general assembly. The amount of the credit for a taxable year equals the lesser of the combined total contributions made during the taxable year by each taxpayer filing a return required to be filed under section [5747.08](#) of the Revised Code or the amount of **fifty dollars, in the case of an individual return, or one hundred dollars, in the case of a joint return.**

As used in this section:

(A) "Candidate" has the same meaning as in division (B)(3) of section [3517.01](#) of the Revised Code, but is limited to candidates for the public offices specified in this section.

(B) "Contribution" has the same meaning as in division (B)(5) of section [3517.01](#) of the Revised Code, but is limited to contributions of money only.

The taxpayer shall claim the credit in the order required under section [5747.98](#) of the Revised Code. The credit for a taxable year shall not exceed the tax otherwise due for that year after allowing for any other credits that precede the credit under this section in that order.

Effective Date: 08-23-1995

### **Oklahoma**

[§68-2358.3](#). *Income tax deduction for political contributions.*

A person who contributes money to a political party or to a candidate or candidate committee shall be entitled to deduct the amount contributed, not to exceed **One Hundred Dollars (\$100.00)** in any one tax year, from the person's adjusted gross income in the computation of Oklahoma income tax.

### **Oregon**

[§316.102](#). *Credit for political contributions.*

(1) A credit against taxes shall be allowed for voluntary contributions in money made in the taxable year:

(a) To a major political party qualified under ORS 248.006 or to a committee thereof or to a minor political party qualified under ORS 248.008 or to a committee thereof.

(b) To or for the use of a person who must be a candidate for nomination or election to a federal, state or local elective office in any primary election, general election or special election in this state. The person must, in the calendar year in which the contribution is made, either be listed on a primary election, general election or special election ballot in this state or have filed in this state one of the following:

(A) A prospective petition;

(B) A declaration of candidacy;

(C) A certificate of nomination; or

(D) A designation of a principal campaign committee.

(c) To a political committee, as defined in ORS 260.005, if the political committee has certified the name of its treasurer to the filing officer, as defined in ORS 260.005, in the manner provided in ORS chapter 260.

(2) The credit allowed by subsection (1) of this section shall be the lesser of:

(a) The total contribution, not to exceed **\$50 on a separate return**; the total contribution, not to exceed **\$100 on a joint return**; or

(b) The tax liability of the taxpayer.

(3) The claim for tax credit shall be substantiated by submission, with the tax return, of official receipts of the candidate, agent, political party or committee thereof or political committee to whom contribution was made. [1969 c.432 §2; 1973 c.119 §3; 1975 c.177 §1; 1977 c.268 §1; 1979 c.190 §413; 1985 c.802 §6; 1987 c.293 §16; 1989 c.986 §1; 1993 c.797 §27; 1995 c.1 §19; 1995 c.712 §104; 1999 c.999 §27]

Note: Section 34, chapter 913, Oregon Laws 2009, provides: Sec. 34. **A credit may not be claimed under ORS 316.102 for tax years beginning on or after January 1, 2014.** [2009 c.[913 §34](#)]

### **Virginia**

[§58.1-339.6](#). *Political candidate contribution tax credit.*

For taxable years beginning on and after January 1, 2000, any individual shall be entitled to a credit against the tax levied pursuant to § [58.1-320](#) of an amount equal to **fifty percent of the amount contributed by the taxpayer to a candidate**, as defined in § [24.2-101](#), in one or more primary, special, or general elections for local or state office held in the Commonwealth in the taxable year in which the contributions are made. The amount of the credit shall not exceed **twenty-five dollars for an individual taxpayer** or **fifty dollars for taxpayers filing a joint return**.