

**As Introduced**

**127th General Assembly  
Regular Session  
2007-2008**

**S. B. No. 20**

**Senator Clancy**

**Cosponsors: Senators Gardner, Stivers, Faber, Mumper, Padgett, Schuring,  
Schaffer**

**—**

**A B I L L**

To amend section 5747.37 of the Revised Code to 1  
increase the income tax adoption credit from \$500 2  
per child to \$1,500. 3

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That section 5747.37 of the Revised Code be 4  
amended to read as follows: 5

**Sec. 5747.37.** As used in this section: 6

(A) "Minor child" means a person under eighteen years of age. 7

(B) "Legally adopt" means to adopt a minor child pursuant to 8  
Chapter 3107. of the Revised Code, or pursuant to the laws of any 9  
other state or nation if such an adoption is recognizable under 10  
section 3107.18 of the Revised Code. For the purposes of this 11  
section, a minor child is legally adopted when the final decree or 12  
order of adoption is issued by the proper court under the laws of 13  
the state or nation under which the child is adopted, or, in the 14  
case of an interlocutory order of adoption, when the order becomes 15  
final under the laws of the state or nation. "Legally adopt" does 16  
not include the adoption of a minor child by the child's 17  
stepparent. 18

There is hereby granted a credit against the tax imposed by 19  
section 5747.02 of the Revised Code for the legal adoption by a 20  
taxpayer of a minor child. The amount of the credit shall be one 21  
thousand five hundred dollars for each minor child legally adopted 22  
by the taxpayer during the taxable year. The credit shall be 23  
claimed in the order required under section 5747.98 of the Revised 24  
Code. For the purposes of making tax payments under this chapter, 25  
taxes equal to the amount of the credit shall be considered to be 26  
paid to this state on the first day of the taxable year. 27

**Section 2.** That existing section 5747.37 of the Revised Code 28  
is hereby repealed. 29

**Section 3.** The amendment by this act of section 5747.37 of 30  
the Revised Code applies to adoptions of minor children under 31  
final decrees or orders of adoption duly issued, or interlocutory 32  
orders of adoption that become final, during taxable years 33  
beginning on or after January 1, 2007. 34