

As Passed by the House

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

Am. S. B. No. 20

Senator Clancy

**Cosponsors: Senators Gardner, Stivers, Faber, Mumper, Padgett, Schuring,
Schaffer, Kearney, Miller, D., Roberts, Coughlin, Cates, Austria, Buehrer,
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Seitz, Setzer, Skindell, Stebelton, Stewart, D., Stewart, J., Strahorn, Szollosi,
Uecker, Ujvagi, Wachtmann, Wagner, Wagoner, Webster, White, Widowfield,
Williams, B., Yuko, Zehringer**

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 taxpayer shall claim 23
the credit for each child beginning with the taxable year in which 24
the child was legally adopted. If the sum of the credit to which 25
the taxpayer would otherwise be entitled under this section is 26
greater than the tax due under section 5747.02 of the Revised Code 27
for that taxable year after allowing for any other credits that 28
precede the credit under this section in the order required under 29
section 5747.98 of the Revised Code, such excess shall be allowed 30
as a credit in each of the ensuing two taxable years, but the 31
amount of any excess credit allowed in any such taxable year shall 32
be deducted from the balance carried forward to the ensuing 33
taxable year. The credit shall be claimed in the order required 34
under section 5747.98 of the Revised Code. For the purposes of 35
making tax payments under this chapter, taxes equal to the amount 36

of the credit shall be considered to be paid to this state on the 37
first day of the taxable year. 38

Section 2. That existing section 5747.37 of the Revised Code 39
is hereby repealed. 40

Section 3. The amendment by this act of section 5747.37 of 41
the Revised Code applies to adoptions of minor children under 42
final decrees or orders of adoption duly issued, or interlocutory 43
orders of adoption that become final, during taxable years 44
beginning on or after January 1, 2007. 45