

As Reported by the House Ways and Means Committee

**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,
Cafaro, Carey, Fedor, Goodman, Grendell, Harris, Mason, Miller, R., Morano,
Niehaus, Schuler, Smith, Spada, Wilson, J., Jacobson
Representatives Gibbs, Bubb, Blessing, Brinkman, Hagan, J., Latta, Patton,
Widener, Wolpert, Bolon, Chandler, Healy, Letson, Miller, Yates**

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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 case of an interlocutory order of adoption, when the order becomes final under the laws of the state or nation. "Legally adopt" does not include the adoption of a minor child by the child's stepparent.

There is hereby granted a credit against the tax imposed by section 5747.02 of the Revised Code for the legal adoption by a taxpayer of a minor child. The amount of the credit shall be one thousand five hundred dollars for each minor child legally adopted by the taxpayer during the taxable year. The taxpayer may claim the credit for each child over a period of three or fewer consecutive taxable years, beginning with the taxable year in which the child was legally adopted. The amount that may be claimed for a taxable year equals the total amount of the credit less any amounts claimed in preceding taxable years. The credit shall be claimed in the order required under section 5747.98 of the Revised Code. For the purposes of making tax payments under this chapter, taxes equal to the amount of the credit shall be considered to be paid to this state on the first day of the taxable year.

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 That existing section 5747.37 of the Revised Code is hereby repealed.

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