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Representative Buchy

**Cosponsors: Representatives Pelanda, Wachtmann, Barnes, Bishoff, Brown,
Hottinger, Johnson, Schuring, Sears, Smith, Sprague, Adams, J., Adams, R.,
Amstutz, Baker, Beck, Blair, Burkley, Conditt, Curtin, Damschroder,
Derickson, Duffey, Fedor, Green, Hackett, Hagan, C., Hall, Hayes, Henne, Hill,
Huffman, Landis, Maag, McClain, Patmon, Patterson, Pillich, Retherford,
Roegner, Rosenberger, Stebelton, Terhar, Thompson, Young
Speaker Batchelder**

—

A B I L L

To amend sections 3107.055, 3107.062, 3107.064, 1
3107.07, 3107.16, 5103.17, 5747.37, and 5747.98 2
and to enact sections 3107.067, 3107.068, 3
3107.069, 3107.0610, 3107.0611, 3107.0612, 4
3107.0613, 3107.0614, 3107.0615, 3107.0616, and 5
3107.0617 of the Revised Code to require that 6
certain pre-birth adoption notifications be sent 7
to each putative father; to reduce the time within 8
which a putative father must register with the 9
putative father registry; to reduce the period of 10
time to appeal an adoption decree; to permit 11
certain entities to advertise regarding the 12
adoption of children; to define for purposes of an 13
adoption "living expenses" of a birth mother and 14
to specify how they must be paid; and to increase 15
the adoption income tax credit. 16

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

Section 1. That sections 3107.055, 3107.062, 3107.064, 17
3107.07, 3107.16, 5103.17, 5747.37, and 5747.98 be amended and 18
sections 3107.067, 3107.068, 3107.069, 3107.0610, 3107.0611, 19
3107.0612, 3107.0613, 3107.0614, 3107.0615, 3107.0616, and 20
3107.0617 of the Revised Code be enacted to read as follows: 21

Sec. 3107.055. (A)(1) Notwithstanding section 3107.01 of the 22
Revised Code, as used in this section, "agency" does not include a 23
public children services agency. 24

(2) As used in this section, "living expenses" means any of 25
the following expenses incurred by a birth mother: 26

(a) Rental or mortgage payments; 27

(b) Utility payments; 28

(c) Payments for products or services required for the birth 29
mother or minor's sustenance or safety including, but not limited 30
to, food, household goods, personal care items, and the costs of 31
transportation to work or school. 32

(B) An agency or attorney, whichever arranges a minor's 33
adoption, shall file with the court a preliminary estimate 34
accounting not later than the time the adoption petition for the 35
minor is filed with the court. The agency or attorney, whichever 36
arranges the adoption, also shall file a final accounting with the 37
court before a final decree of adoption is issued or an 38
interlocutory order of adoption is finalized for the minor. The 39
agency or attorney shall complete and file accountings in a manner 40
acceptable to the court. 41

An accounting shall specify all disbursements of anything of 42
value the petitioner, a person on the petitioner's behalf, and the 43

agency or attorney made and has agreed to make in connection with 44
the minor's permanent surrender under division (B) of section 45
5103.15 of the Revised Code, placement under section 5103.16 of 46
the Revised Code, and adoption under this chapter. The agency or 47
attorney shall include in an accounting an itemization of each 48
expense listed in division (C) of this section. The itemization of 49
the expenses specified in divisions (C)(3) and (4) of this section 50
shall show the amount the agency or attorney charged or is going 51
to charge for the services and the actual cost to the agency or 52
attorney of providing the services. An accounting shall indicate 53
whether any expenses listed in division (C) of this section do not 54
apply to the adoption proceeding for which the accounting is 55
filed. 56

The agency or attorney shall include with a preliminary 57
estimate accounting and a final accounting a written statement 58
signed by the petitioner that the petitioner has reviewed the 59
accounting and attests to its accuracy. 60

(C) No petitioner, person acting on a petitioner's behalf, or 61
agency or attorney shall make or agree to make any disbursements 62
in connection with the minor's permanent surrender, placement, or 63
adoption other than for the following: 64

(1) Physician expenses incurred on behalf of the birth mother 65
or minor in connection with prenatal care, delivery, and 66
confinement prior to or following the minor's birth; 67

(2) Hospital or other medical facility expenses incurred on 68
behalf of the birth mother or minor in connection with the minor's 69
birth; 70

(3) Expenses charged by the attorney arranging the adoption 71
for providing legal services in connection with the placement and 72
adoption, including expenses incurred by the attorney pursuant to 73
sections 3107.031, 3107.032, 3107.081, 3107.082, 3107.09, 74

3107.101, and 3107.12 of the Revised Code;	75
(4) Expenses charged by the agency arranging the adoption for providing services in connection with the permanent surrender and adoption, including the agency's application fee and the expenses incurred by the agency pursuant to sections 3107.031, 3107.032, 3107.09, 3107.101, 3107.12, 5103.151, and 5103.152 of the Revised Code;	76 77 78 79 80 81
(5) Temporary costs of routine maintenance and medical care for a minor required under section 5103.16 of the Revised Code if the person seeking to adopt the minor refuses to accept placement of the minor;	82 83 84 85
(6) Guardian ad litem fees incurred on behalf of the minor in any court proceedings;	86 87
(7) Foster care expenses incurred in connection with any temporary care and maintenance of the minor;	88 89
(8) Court expenses incurred in connection with the minor's permanent surrender, placement, and adoption;	90 91
(9) Living expenses not exceeding three thousand dollars for the birth mother that are incurred during pregnancy through the sixtieth day after the date the minor is born and paid by the petitioner to the birth mother through the attorney or agency arranging the minor's adoption.	92 93 94 95 96
(D) If a court determines from an accounting that an amount that is going to be disbursed for an expense listed in division (C) of this section is unreasonable, the court may order a reduction in the amount to be disbursed. If a court determines from an accounting that an unreasonable amount was disbursed for an expense listed in division (C) of this section, the court may order the person who received the disbursement to refund to the person who made the disbursement an amount the court orders.	97 98 99 100 101 102 103 104

If a court determines from an accounting that a disbursement for an expense not permitted by division (C) of this section is going to be made, the court may issue an injunction prohibiting the disbursement. If a court determines from an accounting that a disbursement for an expense not permitted by division (C) of this section was made, the court may order the person who received the disbursement to return it to the person who made the disbursement.

If a court determines that a final accounting does not completely report all the disbursements that are going to be made or have been made in connection with the minor's permanent surrender, placement, and adoption, the court shall order the agency or attorney to file with the court an accounting that completely reports all such disbursements.

The agency or attorney shall file the final accounting with the court not later than ten days prior to the date scheduled for the final hearing on the adoption. The court may not issue a final decree of adoption or finalize an interlocutory order of adoption of a minor until at least ten days after the agency or attorney files the final accounting.

(E) An attorney or agency that makes payments for services or items that qualify as living expenses under division (C)(9) of this section shall make a reasonable and good faith effort to make the payments directly to the entity providing the service or item.

(F) This section does not apply to an adoption by a stepparent whose spouse is a biological or adoptive parent of the minor.

Sec. 3107.062. The department of job and family services shall establish a putative father registry. To register, a putative father must complete a registration form prescribed under section 3107.065 of the Revised Code and submit it to the department. The registration form shall include the putative

father's name; the name of the mother of the person he claims as 136
his child; and the address or telephone number at which he wishes 137
to receive, pursuant to section 3107.11 of the Revised Code, 138
notice of any petition that may be filed to adopt a minor he 139
claims as his child. 140

A putative father may register at any time. For the purpose 141
of preserving the requirement of his consent to an adoption, and 142
except as provided in section 3107.0612 of the Revised Code, a 143
putative father shall register before or not later than ~~thirty~~ 144
seven days after the birth of the child. No fee shall be charged 145
for registration. 146

On receipt of a completed registration form, the department 147
shall indicate on the form the date of receipt and file it in the 148
putative father registry. The department shall maintain 149
registration forms in a manner that enables it to access a 150
registration form using either the name of the putative father or 151
of the mother. 152

Sec. 3107.064. (A) Except as provided in division (B) of this 153
section, a court shall not issue a final decree of adoption or 154
finalize an interlocutory order of adoption unless the mother 155
placing the minor for adoption or the agency or attorney arranging 156
the adoption files with the court a certified document provided by 157
the department of job and family services under section 3107.063 158
of the Revised Code. The Except as provided in section 3107.0610 159
of the Revised Code, the court shall not accept the document 160
unless the date the department places on the document pursuant to 161
that section is ~~thirty-one~~ eight or more days after the date of 162
the minor's birth. 163

(B) The document described in division (A) of this section is 164
not required if any of the following apply: 165

(1) The mother was married at the time the minor was 166

conceived or born;	167
(2) The parent placing the minor for adoption previously adopted the minor;	168 169
(3) Prior to the date a petition to adopt the minor is filed, a man has been determined to have a parent and child relationship with the minor by a court proceeding pursuant to sections 3111.01 to 3111.18 of the Revised Code, a court proceeding in another state, an administrative agency proceeding pursuant to sections 3111.38 to 3111.54 of the Revised Code, or an administrative agency proceeding in another state;	170 171 172 173 174 175 176
(4) The minor's father acknowledged paternity of the minor and that acknowledgment has become final pursuant to section 2151.232, 3111.25, or 3111.821 of the Revised Code;	177 178 179
(5) A public children services agency has permanent custody of the minor pursuant to Chapter 2151. or division (B) of section 5103.15 of the Revised Code after both parents lost or surrendered parental rights, privileges, and responsibilities over the minor.	180 181 182 183
<u>Sec. 3107.067. (A) Before the birth of a child and with the written consent of the mother of the child, any of the following may serve or caused to be served actual notice to a putative father of the child that the mother of the child is considering placing the child for adoption:</u>	184 185 186 187 188
<u>(1) An agency;</u>	189
<u>(2) An attorney representing the person seeking to adopt the child;</u>	190 191
<u>(3) An attorney representing the mother of the child.</u>	192
<u>(B) As used in this section, "actual notice" means written notice that is actually received by the putative father and includes personal service or certified mail.</u>	193 194 195

Sec. 3107.068. The mother of a child is not obligated to 196
place the child for adoption even if notice is served to a 197
putative father of the child under section 3107.067 of the Revised 198
Code. 199

Sec. 3107.069. (A) If notice to a putative father is served 200
by a party listed in division (A)(1) or (2) of section 3107.067 of 201
the Revised Code, an agency or an attorney representing the person 202
seeking to adopt a child, when filing a petition for adoption of 203
the child, shall submit to the court an affidavit setting forth 204
the circumstances surrounding the service of actual notice 205
including the time, if known, date, and manner in which the actual 206
notice was provided. 207

(B) If notice to a putative father is served by a party 208
listed in division (A)(3) of section 3107.067 of the Revised Code, 209
an agency or an attorney representing the person seeking to adopt 210
a child, when filing a petition for adoption of the child, shall 211
submit to the court an affidavit prepared by the attorney 212
representing the mother of the child setting forth the 213
circumstances surrounding the service of actual notice including 214
the time, if known, date, and manner in which the actual notice 215
was provided. 216

Sec. 3107.0610. For purposes of section 3107.064 of the 217
Revised Code, if notice is served to a putative father in 218
accordance with section 3107.067 of the Revised Code, a court 219
shall not accept a certified document provided by the department 220
of job and family services under section 3107.063 of the Revised 221
Code unless the date the department places on the document 222
pursuant to that section is thirty-one or more days after the date 223
the notice was served. 224

Sec. 3107.0611. Notice served under section 3107.067 of the 225
Revised Code shall be provided to the putative father of the child 226
in substantially the following form: 227

"..... (putative father's name), who has 228
been named as the father of the unborn child of 229
..... (birth mother's name), or who claims to 230
be the father of the unborn child, is notified that 231
..... (birth mother's name) has expressed an 232
intention to place the child for adoption. 233

If (putative father's name) seeks 234
to preserve the requirement of his consent to the adoption of the 235
unborn child, he must register with the Ohio Putative Father 236
Registry not later than thirty days after the receipt of this 237
notice. 238

If (putative father's name) does 239
not register with the Ohio Putative Father Registry within thirty 240
days after receiving this notice, the putative father's consent to 241
the adoption shall be irrevocably implied and the putative father 242
loses the right to contest the adoption or the validity of his 243
implied consent to the adoption. 244

Nothing (birth mother's name) or 245
anyone else says to (putative father's 246
name) relieves (putative father's name) 247
of his obligations under this notice. 248

Under Ohio law, a putative father means a man, including one 249
under age eighteen, who may be a child's father and to whom all of 250
the following apply: 251

(1) He is not married to the child's mother at the time of 252
the child's conception or birth; 253

(2) He has not adopted the child; 254

(3) He has not been determined, prior to the date a petition to adopt the child is filed, to have a parent and child relationship with the child by a court proceeding pursuant to sections 3111.01 to 3111.18 of the Revised Code, a court proceeding in another state, an administrative agency proceeding pursuant to sections 3111.38 to 3111.54 of the Revised Code, or an administrative agency proceeding in another state;

(4) He has not acknowledged paternity of the child pursuant to sections 3111.20 to 3111.35 of the Revised Code.

For purposes of this notice,
(putative father's name) is a putative father under the laws in Ohio regarding adoption."

Sec. 3107.0612. A putative father who receives a notice as provided in section 3107.067 of the Revised Code and who wishes to preserve the right to consent to the placement for adoption of the child who is the subject of the notice shall register with the putative father registry not later than thirty days after receiving the notice in the manner provided in section 3107.062 of the Revised Code.

Sec. 3107.0613. Not later than thirty days after receiving a notice under section 3107.067 of the Revised Code, a putative father who has registered with the putative father registry in accordance with section 3107.0612 of the Revised Code shall notify the agency or attorney who served or caused to be served the notice that he is registered with the registry.

Sec. 3107.0614. (A) A notice served in accordance with section 3107.067 of the Revised Code on a putative father who is a resident of Ohio is valid regardless of whether the notice is served within or outside Ohio.

(B) A notice served in accordance with section 3107.067 of 284
the Revised Code outside Ohio on a putative father who is not a 285
resident of Ohio is valid if the child was conceived: 286

(1) In Ohio; or 287

(2) Outside Ohio, if the laws of the state in which the 288
father is served notice or resides or in which the child was 289
conceived allow a putative father to register with the state to 290
preserve his right to consent to the placement of a child for 291
adoption. 292

Sec. 3107.0615. A putative father's consent to the adoption 293
of the child is irrevocably implied if the putative father fails 294
to register with the putative father registry as required under 295
section 3107.0612 of the Revised Code. 296

Sec. 3107.0616. Sections 3107.08 to 3107.084 of the Revised 297
Code do not apply to the adoption of a child for whom a notice is 298
sent to the child's putative father in accordance with section 299
3107.067 of the Revised Code if the putative father fails to 300
register with the putative father registry not later than thirty 301
days after receiving the notice. 302

Sec. 3107.0617. A putative father whose consent to adoption 303
is irrevocably implied under section 3107.0615 of the Revised Code 304
is not entitled to contest either of the following: 305

(A) The adoption of the child who is the subject of the 306
notice received under section 3107.067 of the Revised Code; 307

(B) The validity of the putative father's implied consent to 308
the adoption. 309

Sec. 3107.07. Consent to adoption is not required of any of 310
the following: 311

(A) A parent of a minor, when it is alleged in the adoption petition and the court, after proper service of notice and hearing, finds by clear and convincing evidence that the parent has failed without justifiable cause to provide more than de minimis contact with the minor or to provide for the maintenance and support of the minor as required by law or judicial decree for a period of at least one year immediately preceding either the filing of the adoption petition or the placement of the minor in the home of the petitioner.

(B) The putative father of a minor if either of the following applies:

(1) ~~The~~ Except as provided in section 3107.0612 of the Revised Code, the putative father fails to register as the minor's putative father with the putative father registry established under section 3107.062 of the Revised Code not later than ~~thirty~~ seven days after the minor's birth;

(2) The court finds, after proper service of notice and hearing, that any of the following are the case:

(a) The putative father is not the father of the minor;

(b) The putative father has willfully abandoned or failed to care for and support the minor;

(c) The putative father has willfully abandoned the mother of the minor during her pregnancy and up to the time of her surrender of the minor, or the minor's placement in the home of the petitioner, whichever occurs first.

(C) Except as provided in section 3107.071 of the Revised Code, a parent who has entered into a voluntary permanent custody surrender agreement under division (B) of section 5103.15 of the Revised Code;

(D) A parent whose parental rights have been terminated by

order of a juvenile court under Chapter 2151. of the Revised Code; 342

(E) A parent who is married to the petitioner and supports 343
the adoption; 344

(F) The father, or putative father, of a minor if the minor 345
is conceived as the result of the commission of rape by the father 346
or putative father and the father or putative father is convicted 347
of or pleads guilty to the commission of that offense. As used in 348
this division, "rape" means a violation of section 2907.02 of the 349
Revised Code or a similar law of another state. 350

(G) A legal guardian or guardian ad litem of a parent 351
judicially declared incompetent in a separate court proceeding who 352
has failed to respond in writing to a request for consent, for a 353
period of thirty days, or who, after examination of the written 354
reasons for withholding consent, is found by the court to be 355
withholding consent unreasonably; 356

(H) Any legal guardian or lawful custodian of the person to 357
be adopted, other than a parent, who has failed to respond in 358
writing to a request for consent, for a period of thirty days, or 359
who, after examination of the written reasons for withholding 360
consent, is found by the court to be withholding consent 361
unreasonably; 362

(I) The spouse of the person to be adopted, if the failure of 363
the spouse to consent to the adoption is found by the court to be 364
by reason of prolonged unexplained absence, unavailability, 365
incapacity, or circumstances that make it impossible or 366
unreasonably difficult to obtain the consent or refusal of the 367
spouse; 368

(J) Any parent, legal guardian, or other lawful custodian in 369
a foreign country, if the person to be adopted has been released 370
for adoption pursuant to the laws of the country in which the 371
person resides and the release of such person is in a form that 372

satisfies the requirements of the immigration and naturalization 373
service of the United States department of justice for purposes of 374
immigration to the United States pursuant to section 101(b)(1)(F) 375
of the "Immigration and Nationality Act," 75 Stat. 650 (1961), 8 376
U.S.C. 1101(b)(1)(F), as amended or reenacted. 377

(K) Except as provided in divisions (G) and (H) of this 378
section, a juvenile court, agency, or person given notice of the 379
petition pursuant to division (A)(1) of section 3107.11 of the 380
Revised Code that fails to file an objection to the petition 381
within fourteen days after proof is filed pursuant to division (B) 382
of that section that the notice was given; 383

(L) Any guardian, custodian, or other party who has temporary 384
custody of the child. 385

Sec. 3107.16. (A) Appeals from the probate court are subject 386
to the Rules of Appellate Procedure and, to the extent not in 387
conflict with those rules, Chapter 2505. of the Revised Code. 388
Unless there is good cause for delay, appeals shall be heard on an 389
expedited basis. 390

(B) Subject to the disposition of an appeal, upon the 391
expiration of ~~one-year~~ sixty days after an adoption decree is 392
issued, the decree cannot be questioned by any person, including 393
the petitioner, in any manner or upon any ground, including fraud, 394
misrepresentation, failure to give any required notice, or lack of 395
jurisdiction of the parties or of the subject matter, unless, in 396
the case of the adoption of a minor, the petitioner has not taken 397
custody of the minor, or, in the case of the adoption of a minor 398
by a stepparent, the adoption would not have been granted but for 399
fraud perpetrated by the petitioner or the petitioner's spouse, 400
or, in the case of the adoption of an adult, the adult had no 401
knowledge of the decree within the ~~one-year~~ sixty-day period. 402

Sec. 5103.17. (A) As used in this section: 403

(1) "Advertise" means a method of communication that is 404
electronic, written, visual, or oral and made by means of personal 405
representation, newspaper, magazine, circular, billboard, direct 406
mailing, sign, radio, television, telephone, or otherwise. 407

(2) "Qualified adoptive parent" means a person who is 408
eligible to adopt a child under section 3107.03 of the Revised 409
Code and for whom an assessor has conducted a home study to 410
determine whether the person is suitable to adopt a child, if 411
required by section 3107.031 of the Revised Code. 412

(B) Subject to section 5103.16 of the Revised Code and to 413
division (C), (D), or (E) of this section, no person or government 414
entity, other than a private child placing agency or private 415
noncustodial agency certified by the department of job and family 416
services under section 5103.03 of the Revised Code or a public 417
children services agency, shall advertise that the person or 418
government entity will adopt children or place them in foster 419
homes, hold out inducements to parents to part with their 420
offspring, or in any manner knowingly become a party to the 421
separation of a child from the child's parents or guardians, 422
except through a juvenile court or probate court commitment. 423

(C) The biological parent of a child may advertise the 424
availability for placement of the parent's child for adoption to a 425
qualified adoptive person. 426

(D) A qualified adoptive parent may advertise that the 427
qualified adoptive parent is available for placement of a child 428
into the qualified adoptive parent's care for the purpose of 429
adopting the child. 430

(E) A government entity may advertise about its role in the 431
placement of children for adoption or any other information that 432

would be relevant to qualified adoptive parents. 433

(F) Except as provided in section 3107.055 of the Revised Code, the following apply: 434
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(1) No person shall offer money or anything of value in exchange for placement of a child for adoption. 436
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(2) No biological parent may request money or anything of value in exchange for placement for adoption of the parent's child with a qualified adoptive person. 438
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(G) If the department of job and family services has reasonable cause to believe a violation of this section has been committed, the department shall notify the attorney general or the county prosecutor, city attorney, village solicitor, or other chief legal officer of the political subdivision in which the violation has allegedly occurred. On receipt of the notification, the attorney general, county prosecutor, city attorney, village solicitor, or other chief legal officer shall take action to enforce this section through injunctive relief or criminal charge. 441
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Sec. 5747.37. As used in this section: 450

(A) "Minor child" means a person under eighteen years of age. 451

(B) "Legally adopt" means to adopt a minor child pursuant to Chapter 3107. of the Revised Code, or pursuant to the laws of any other state or nation if such an adoption is recognizable under section 3107.18 of the Revised Code. For the purposes of this section, a minor child is legally adopted when the final decree or order of adoption is issued by the proper court under the laws of 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. 452
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There is hereby granted a credit against the tax imposed by 463
section 5747.02 of the Revised Code for the legal adoption by a 464
taxpayer of a minor child. The amount of the credit shall be ~~one~~ 465
ten thousand ~~five hundred~~ dollars for each minor child legally 466
adopted by the taxpayer. The taxpayer shall claim the credit for 467
each child beginning with the taxable year in which the child was 468
legally adopted. If the sum of the credit to which the taxpayer 469
would otherwise be entitled under this section is greater than the 470
tax due under section 5747.02 of the Revised Code for that taxable 471
year after allowing for any other credits that precede the credit 472
under this section in the order required under section 5747.98 of 473
the Revised Code, such excess shall be allowed as a credit in each 474
of the ensuing ~~two~~ five taxable years, but the amount of any 475
excess credit allowed in any such taxable year shall be deducted 476
from the balance carried forward to the ensuing taxable year. The 477
credit shall be claimed in the order required under section 478
5747.98 of the Revised Code. For the purposes of making tax 479
payments under this chapter, taxes equal to the amount of the 480
credit shall be considered to be paid to this state on the first 481
day of the taxable year. 482

Sec. 5747.98. (A) To provide a uniform procedure for 483
calculating the amount of tax due under section 5747.02 of the 484
Revised Code, a taxpayer shall claim any credits to which the 485
taxpayer is entitled in the following order: 486

(1) The retirement income credit under division (B) of 487
section 5747.055 of the Revised Code; 488

(2) The senior citizen credit under division (C) of section 489
5747.05 of the Revised Code; 490

(3) The lump sum distribution credit under division (D) of 491
section 5747.05 of the Revised Code; 492

(4) The dependent care credit under section 5747.054 of the 493

Revised Code;	494
(5) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	495 496
(6) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	497 498
(7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	499 500
(8) The low-income credit under section 5747.056 of the Revised Code;	501 502
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	503 504
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	505 506
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	507 508
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	509 510
(13) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	511 512
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	513 514
(15) The earned income credit under section 5747.71 of the Revised Code;	515 516
(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	517 518
(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	519 520
(18) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	521 522

(19) (18) The nonrefundable job retention credit under	523
division (B) of section 5747.058 of the Revised Code;	524
(20) (19) The credit for selling alternative fuel under	525
section 5747.77 of the Revised Code;	526
(21) (20) The second credit for purchases of new manufacturing	527
machinery and equipment and the credit for using Ohio coal under	528
section 5747.31 of the Revised Code;	529
(22) (21) The job training credit under section 5747.39 of the	530
Revised Code;	531
(23) (22) The enterprise zone credit under section 5709.66 of	532
the Revised Code;	533
(24) (23) The credit for the eligible costs associated with a	534
voluntary action under section 5747.32 of the Revised Code;	535
<u>(24) The credit for adoption of a minor child under section</u>	536
<u>5747.37 of the Revised Code;</u>	537
(25) The credit for employers that establish on-site child	538
day-care centers under section 5747.35 of the Revised Code;	539
(26) The ethanol plant investment credit under section	540
5747.75 of the Revised Code;	541
(27) The credit for purchases of qualifying grape production	542
property under section 5747.28 of the Revised Code;	543
(28) The small business investment credit under section	544
5747.81 of the Revised Code;	545
(29) The enterprise zone credits under section 5709.65 of the	546
Revised Code;	547
(30) The research and development credit under section	548
5747.331 of the Revised Code;	549
(31) The credit for rehabilitating a historic building under	550
section 5747.76 of the Revised Code;	551

(32) The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	552 553
(33) The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	554 555
(34) The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	556 557
(35) The refundable credits for taxes paid by a qualifying pass-through entity granted under division (J) of section 5747.08 of the Revised Code;	558 559 560
(36) The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	561 562 563
(37) The refundable motion picture production credit under section 5747.66 of the Revised Code-;i	564 565
(38) The refundable credit for financial institution taxes paid by a pass-through entity granted under section 5747.65 of the Revised Code.	566 567 568
(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (I) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	569 570 571 572 573 574 575 576 577 578
Section 2. That existing sections 3107.055, 3107.062, 3107.064, 3107.07, 3107.16, 5103.17, 5747.37, and 5747.98 of the Revised Code are hereby repealed.	579 580 581

Section 3. The amendment by this act of section 5747.37 of 582
the Revised Code applies to taxable years ending on or after the 583
effective date of this act. 584