

As Reported by the House Health and Aging Committee

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Sub. H. B. No. 307

Representative Buchy

**Cosponsors: Representatives Pelanda, Wachtmann, Barnes, Bishoff, Brown,
Hottinger, Johnson, Schuring, Sears, Smith, Sprague**

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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 76
providing services in connection with the permanent surrender and 77
adoption, including the agency's application fee and the expenses 78
incurred by the agency pursuant to sections 3107.031, 3107.032, 79
3107.09, 3107.101, 3107.12, 5103.151, and 5103.152 of the Revised 80

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| Code; | 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. | 105 106 107 108 109 110 111 |

If a court determines that a final accounting does not 112
completely report all the disbursements that are going to be made 113
or have been made in connection with the minor's permanent 114
surrender, placement, and adoption, the court shall order the 115
agency or attorney to file with the court an accounting that 116
completely reports all such disbursements. 117

The agency or attorney shall file the final accounting with 118
the court not later than ten days prior to the date scheduled for 119
the final hearing on the adoption. The court may not issue a final 120
decree of adoption or finalize an interlocutory order of adoption 121
of a minor until at least ten days after the agency or attorney 122
files the final accounting. 123

(E) An attorney or agency that makes payments for services or 124
items that qualify as living expenses under division (C)(9) of 125
this section shall make a reasonable and good faith effort to make 126
the payments directly to the entity providing the service or item. 127

(F) This section does not apply to an adoption by a 128
stepparent whose spouse is a biological or adoptive parent of the 129
minor. 130

Sec. 3107.062. The department of job and family services 131
shall establish a putative father registry. To register, a 132
putative father must complete a registration form prescribed under 133
section 3107.065 of the Revised Code and submit it to the 134
department. The registration form shall include the putative 135
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 putative father shall register before or not later than ~~thirty~~ seven days after the birth of the child. No fee shall be charged for registration.

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

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

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

(1) The mother was married at the time the minor was conceived or born;

(2) The parent placing the minor for adoption previously adopted the minor;

(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 173
state, an administrative agency proceeding pursuant to sections 174
3111.38 to 3111.54 of the Revised Code, or an administrative 175
agency proceeding in another state; 176

(4) The minor's father acknowledged paternity of the minor 177
and that acknowledgment has become final pursuant to section 178
2151.232, 3111.25, or 3111.821 of the Revised Code; 179

(5) A public children services agency has permanent custody 180
of the minor pursuant to Chapter 2151. or division (B) of section 181
5103.15 of the Revised Code after both parents lost or surrendered 182
parental rights, privileges, and responsibilities over the minor. 183

Sec. 3107.067. (A) Before the birth of a child and with the 184
written consent of the mother of the child, any of the following 185
may serve or caused to be served actual notice to a putative 186
father of the child that the mother of the child is considering 187
placing the child for adoption: 188

(1) An agency; 189

(2) An attorney representing the person seeking to adopt the 190
child; 191

(3) An attorney representing the mother of the child. 192

(B) As used in this section, "actual notice" means written 193
notice that is actually received by the putative father and 194
includes personal service or certified mail. 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 255
to adopt the child is filed, to have a parent and child 256
relationship with the child by a court proceeding pursuant to 257
sections 3111.01 to 3111.18 of the Revised Code, a court 258
proceeding in another state, an administrative agency proceeding 259
pursuant to sections 3111.38 to 3111.54 of the Revised Code, or an 260
administrative agency proceeding in another state; 261

(4) He has not acknowledged paternity of the child pursuant to sections 3111.20 to 3111.35 of the Revised Code. 262
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For purposes of this notice, (putative father's name) is a putative father under the laws in Ohio regarding adoption." 264
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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. 267
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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. 274
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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. 280
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(B) A notice served in accordance with section 3107.067 of the Revised Code outside Ohio on a putative father who is not a resident of Ohio is valid if the child was conceived: 284
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(1) In Ohio; or 287

(2) Outside Ohio, if the laws of the state in which the father is served notice or resides or in which the child was conceived allow a putative father to register with the state to 288
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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 312
petition and the court, after proper service of notice and 313
hearing, finds by clear and convincing evidence that the parent 314
has failed without justifiable cause to provide more than de 315
minimis contact with the minor or to provide for the maintenance 316
and support of the minor as required by law or judicial decree for 317
a period of at least one year immediately preceding either the 318

filing of the adoption petition or the placement of the minor in 319
the home of the petitioner. 320

(B) The putative father of a minor if either of the following 321
applies: 322

(1) ~~The~~ Except as provided in section 3107.0612 of the 323
Revised Code, the putative father fails to register as the minor's 324
putative father with the putative father registry established 325
under section 3107.062 of the Revised Code not later than ~~thirty~~ 326
seven days after the minor's birth; 327

(2) The court finds, after proper service of notice and 328
hearing, that any of the following are the case: 329

(a) The putative father is not the father of the minor; 330

(b) The putative father has willfully abandoned or failed to 331
care for and support the minor; 332

(c) The putative father has willfully abandoned the mother of 333
the minor during her pregnancy and up to the time of her surrender 334
of the minor, or the minor's placement in the home of the 335
petitioner, whichever occurs first. 336

(C) Except as provided in section 3107.071 of the Revised 337
Code, a parent who has entered into a voluntary permanent custody 338
surrender agreement under division (B) of section 5103.15 of the 339
Revised Code; 340

(D) A parent whose parental rights have been terminated by 341
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 Revised Code or a similar law of another state.

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

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

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

(J) Any parent, legal guardian, or other lawful custodian in a foreign country, if the person to be adopted has been released for adoption pursuant to the laws of the country in which the person resides and the release of such person is in a form that satisfies the requirements of the immigration and naturalization service of the United States department of justice for purposes of immigration to the United States pursuant to section 101(b)(1)(F) of the "Immigration and Nationality Act," 75 Stat. 650 (1961), 8 U.S.C. 1101(b)(1)(F), as amended or reenacted.

(K) Except as provided in divisions (G) and (H) of this section, a juvenile court, agency, or person given notice of the

petition pursuant to division (A)(1) of section 3107.11 of the Revised Code that fails to file an objection to the petition within fourteen days after proof is filed pursuant to division (B) of that section that the notice was given;

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

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

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

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

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

(2) "Qualified adoptive parent" means a person who is eligible to adopt a child under section 3107.03 of the Revised

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 434
Code, the following apply: 435

(1) No person shall offer money or anything of value in 436
exchange for placement of a child for adoption. 437

(2) No biological parent may request money or anything of 438
value in exchange for placement for adoption of the parent's child 439
with a qualified adoptive person. 440

(G) If the department of job and family services has 441
reasonable cause to believe a violation of this section has been 442
committed, the department shall notify the attorney general or the 443
county prosecutor, city attorney, village solicitor, or other 444
chief legal officer of the political subdivision in which the 445
violation has allegedly occurred. On receipt of the notification, 446
the attorney general, county prosecutor, city attorney, village 447
solicitor, or other chief legal officer shall take action to 448
enforce this section through injunctive relief or criminal charge. 449

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 452
Chapter 3107. of the Revised Code, or pursuant to the laws of any 453
other state or nation if such an adoption is recognizable under 454
section 3107.18 of the Revised Code. For the purposes of this 455
section, a minor child is legally adopted when the final decree or 456
order of adoption is issued by the proper court under the laws of 457
the state or nation under which the child is adopted, or, in the 458
case of an interlocutory order of adoption, when the order becomes 459
final under the laws of the state or nation. "Legally adopt" does 460
not include the adoption of a minor child by the child's 461
stepparent. 462

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) 495
of section 5747.055 of the Revised Code; 496

(6) The lump sum retirement income credit under division (D) 497
of section 5747.055 of the Revised Code; 498

(7) The lump sum retirement income credit under division (E) 499
of section 5747.055 of the Revised Code; 500

(8) The low-income credit under section 5747.056 of the 501

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| Revised Code; | 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) <u>(18)</u> The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code; | 523 524 |
| (20) <u>(19)</u> The credit for selling alternative fuel under section 5747.77 of the Revised Code; | 525 526 |
| (21) <u>(20)</u> The second credit for purchases of new manufacturing machinery and equipment and the credit for using Ohio coal under section 5747.31 of the Revised Code; | 527 528 529 |
| (22) <u>(21)</u> The job training credit under section 5747.39 of the | 530 |

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| Revised Code; | 531 |
| (23) (22) The enterprise zone credit under section 5709.66 of the Revised Code; | 532 533 |
| (24) (23) The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code; | 534 535 |
| <u>(24) The credit for adoption of a minor child under section 5747.37 of the Revised Code;</u> | 536 537 |
| (25) The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code; | 538 539 |
| (26) The ethanol plant investment credit under section 5747.75 of the Revised Code; | 540 541 |
| (27) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code; | 542 543 |
| (28) The small business investment credit under section 5747.81 of the Revised Code; | 544 545 |
| (29) The enterprise zone credits under section 5709.65 of the Revised Code; | 546 547 |
| (30) The research and development credit under section 5747.331 of the Revised Code; | 548 549 |
| (31) The credit for rehabilitating a historic building under section 5747.76 of the Revised Code; | 550 551 |
| (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 | 558 559 |

of the Revised Code; 560

(36) The refundable credit under section 5747.80 of the 561
Revised Code for losses on loans made to the Ohio venture capital 562
program under sections 150.01 to 150.10 of the Revised Code; 563

(37) The refundable motion picture production credit under 564
section 5747.66 of the Revised Code; 565

(38) The refundable credit for financial institution taxes 566
paid by a pass-through entity granted under section 5747.65 of the 567
Revised Code. 568

(B) For any credit, except the refundable credits enumerated 569
in this section and the credit granted under division (I) of 570
section 5747.08 of the Revised Code, the amount of the credit for 571
a taxable year shall not exceed the tax due after allowing for any 572
other credit that precedes it in the order required under this 573
section. Any excess amount of a particular credit may be carried 574
forward if authorized under the section creating that credit. 575
Nothing in this chapter shall be construed to allow a taxpayer to 576
claim, directly or indirectly, a credit more than once for a 577
taxable year. 578

Section 2. That existing sections 3107.055, 3107.062, 579
3107.064, 3107.07, 3107.16, 5103.17, 5747.37, and 5747.98 of the 580
Revised Code are hereby repealed. 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