

As Reported by the Senate Civil Justice Committee

130th General Assembly

Regular Session

2013-2014

Sub. H. B. No. 307

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

Senator Coley

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A B I L L

To amend sections 3107.055, 3107.062, 3107.063, 1
3107.064, 3107.07, 3107.16, 5103.17, 5747.37, and 2
5747.98 and to enact sections 3107.067, 3107.068, 3
3107.069, 3107.0611, 3107.0612, 3107.0613, and 4
3107.0614 of the Revised Code to require that 5
certain pre-birth adoption notifications be sent 6
to each putative father; to reduce the time within 7
which a putative father must register with the 8
putative father registry; to reduce the period of 9
time to appeal an adoption decree; to permit 10
certain entities to advertise regarding the 11
adoption of children; to define for purposes of an 12
adoption "living expenses" of a birth mother and 13
to specify how they must be paid; and to increase 14
the adoption income tax credit. 15

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

Section 1. That sections 3107.055, 3107.062, 3107.063, 16
3107.064, 3107.07, 3107.16, 5103.17, 5747.37, and 5747.98 be 17
amended and sections 3107.067, 3107.068, 3107.069, 3107.0611, 18
3107.0612, 3107.0613, and 3107.0614 of the Revised Code be enacted 19
to read as follows: 20

Sec. 3107.055. (A) (1) Notwithstanding section 3107.01 of the 21
Revised Code, as used in this section, "agency" does not include a 22
public children services agency. 23

(2) As used in this section, "living expenses" means any of 24
the following expenses incurred by a birth mother: 25

(a) Rental or mortgage payments; 26

(b) Utility payments; 27

(c) Payments for products or services required for the birth 28
mother's or minor's sustenance or safety including, but not 29
limited to, food, household goods, personal care items, and the 30
costs of transportation to work or school. 31

(B) An agency or attorney, whichever arranges a minor's 32
adoption, shall file with the court a preliminary estimate 33
accounting not later than the time the adoption petition for the 34
minor is filed with the court. The agency or attorney, whichever 35
arranges the adoption, also shall file a final accounting with the 36
court before a final decree of adoption is issued or an 37
interlocutory order of adoption is finalized for the minor. The 38
agency or attorney shall complete and file accountings in a manner 39
acceptable to the court. 40

An accounting shall specify all disbursements of anything of 41
value the petitioner, a person on the petitioner's behalf, and the 42

agency or attorney made and has agreed to make in connection with 43
the minor's permanent surrender under division (B) of section 44
5103.15 of the Revised Code, placement under section 5103.16 of 45
the Revised Code, and adoption under this chapter. The agency or 46
attorney shall include in an accounting an itemization of each 47
expense listed in division (C) of this section. The itemization of 48
the expenses specified in divisions (C)(3) and (4) of this section 49
shall show the amount the agency or attorney charged or is going 50
to charge for the services and the actual cost to the agency or 51
attorney of providing the services. An accounting shall indicate 52
whether any expenses listed in division (C) of this section do not 53
apply to the adoption proceeding for which the accounting is 54
filed. 55

The agency or attorney shall include with a preliminary 56
estimate accounting and a final accounting a written statement 57
signed by the petitioner that the petitioner has reviewed the 58
accounting and attests to its accuracy. 59

(C) No petitioner, person acting on a petitioner's behalf, or 60
agency or attorney shall make or agree to make any disbursements 61
in connection with the minor's permanent surrender, placement, or 62
adoption other than for the following: 63

(1) Physician expenses incurred on behalf of the birth mother 64
or minor in connection with prenatal care, delivery, and 65
confinement prior to or following the minor's birth; 66

(2) Hospital or other medical facility expenses incurred on 67
behalf of the birth mother or minor in connection with the minor's 68
birth; 69

(3) Expenses charged by the attorney arranging the adoption 70
for providing legal services in connection with the placement and 71
adoption, including expenses incurred by the attorney pursuant to 72
sections 3107.031, 3107.032, 3107.081, 3107.082, 3107.09, 73

3107.101, and 3107.12 of the Revised Code;	74
(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;	75 76 77 78 79 80
(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;	81 82 83 84
(6) Guardian ad litem fees incurred on behalf of the minor in any court proceedings;	85 86
(7) Foster care expenses incurred in connection with any temporary care and maintenance of the minor;	87 88
(8) Court expenses incurred in connection with the minor's permanent surrender, placement, and adoption;	89 90
(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.	91 92 93 94 95
(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.	96 97 98 99 100 101 102 103

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 135
his child; and the address or telephone number at which he wishes 136
to receive, pursuant to section 3107.11 of the Revised Code, 137
notice of any petition that may be filed to adopt a minor he 138
claims as his child. 139

A putative father may register at any time. For the purpose 140
of preserving the requirement of his consent to an adoption, a 141
putative father shall register before or not later than ~~thirty~~ 142
fifteen days after the birth of the child. No fee shall be charged 143
for registration. 144

On receipt of a completed registration form, the department 145
shall indicate on the form the date of receipt and file it in the 146
putative father registry. The department shall maintain 147
registration forms in a manner that enables it to access a 148
registration form using either the name of the putative father or 149
of the mother. 150

Sec. 3107.063. (A) An attorney arranging a minor's adoption, 151
a mother, a public children services agency, a private 152
noncustodial agency, or a private child placing agency may request 153
at any time that the department of job and family services search 154
the putative father registry to determine whether a man is 155
registered as the minor's putative father. The request shall 156
include the mother's name. On receipt of the request, the 157
department shall search the registry. If the department determines 158
that a man is registered as the minor's putative father, it shall 159
provide the attorney, mother, or agency a certified copy of the 160
man's registration form. If the department determines that no man 161
is registered as the minor's putative father, it shall provide the 162
attorney, mother, or agency a certified written statement to that 163
effect. The department shall specify in the statement the date the 164
search request was submitted. No fee shall be charged for 165

searching the registry. 166

Division (B) of section 3107.17 of the Revised Code does not 167
apply to this section. 168

(B) If the department of job and family services provides a 169
certified copy of a putative father's registration form pursuant 170
to division (A) of this section, the department also shall provide 171
a written notice to the putative father: 172

(1) That he may be the father of the minor he claims as his 173
child on the registration form; 174

(2) That the minor is being or may be placed for adoption; 175
and 176

(3) Of his right to consent or refuse to consent to the 177
minor's adoption to the extent provided under Chapter 3107. of the 178
Revised Code. 179

(C) The department shall provide the notice under this 180
section not later than ten business days after the date it 181
provides the certified copy of the registration form pursuant to 182
division (A) of this section. 183

Sec. 3107.064. (A) Except as provided in division (B) of this 184
section, a court shall not issue a final decree of adoption or 185
finalize an interlocutory order of adoption unless the mother 186
placing the minor for adoption or the agency or attorney arranging 187
the adoption files with the court a certified document provided by 188
the department of job and family services under section 3107.063 189
of the Revised Code. The court shall not accept the document 190
unless the date the department places on the document pursuant to 191
that section is ~~thirty-one~~ sixteen or more days after the date of 192
the minor's birth. 193

(B) The document described in division (A) of this section is 194
not required if any of the following apply: 195

(1) The mother was married at the time the minor was conceived or born;	196 197
(2) The parent placing the minor for adoption previously adopted the minor;	198 199
(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;	200 201 202 203 204 205 206
(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;	207 208 209
(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.	210 211 212 213
<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>	214 215 216 217 218
<u>(1) An agency;</u>	219
<u>(2) An attorney representing the person seeking to adopt the child;</u>	220 221
<u>(3) An attorney representing the mother of the child.</u>	222
<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, return receipt</u>	223 224 225

requested. 226

Sec. 3107.068. The mother of a child is not obligated to 227
place the child for adoption even if notice is served to a 228
putative father of the child under section 3107.067 of the Revised 229
Code. 230

Sec. 3107.069. (A) If notice to a putative father is served 231
by a party listed in division (A)(1) or (2) of section 3107.067 of 232
the Revised Code, an agency or an attorney representing the person 233
seeking to adopt a child, when filing a petition for adoption of 234
the child, shall submit to the court an affidavit setting forth 235
the circumstances surrounding the service of actual notice 236
including the time, if known, date, and manner in which the actual 237
notice was provided. 238

(B) If notice to a putative father is served by a party 239
listed in division (A)(3) of section 3107.067 of the Revised Code, 240
an agency or an attorney representing the person seeking to adopt 241
a child, when filing a petition for adoption of the child, shall 242
submit to the court an affidavit prepared by the attorney 243
representing the mother of the child setting forth the 244
circumstances surrounding the service of actual notice including 245
the time, if known, date, and manner in which the actual notice 246
was provided. 247

Sec. 3107.0611. Notice served under section 3107.067 of the 248
Revised Code shall be provided to the putative father of the child 249
in substantially the following form: 250

"..... (putative father's name), who has 251
been named as the father of the unborn child of 252
..... (birth mother's name), or who claims to 253
be the father of the unborn child, is notified that 254
..... (birth mother's name) has expressed an 255

<u>intention to place the child for adoption.</u>	256
<u>On receipt of this notice,</u>	257
<u>(putative father's name) may file an action under section 3111.04</u>	258
<u>of the Revised Code.</u>	259
<u>Under Ohio law, a putative father means a man, including one</u>	260
<u>under age eighteen, who may be a child's father and to whom all of</u>	261
<u>the following apply:</u>	262
<u>(1) He is not married to the child's mother at the time of</u>	263
<u>the child's conception or birth.</u>	264
<u>(2) He has not adopted the child.</u>	265
<u>(3) He has not been determined, prior to the date a petition</u>	266
<u>to adopt the child is filed, to have a parent and child</u>	267
<u>relationship with the child by a court proceeding pursuant to</u>	268
<u>sections 3111.01 to 3111.18 of the Revised Code, a court</u>	269
<u>proceeding in another state, an administrative agency proceeding</u>	270
<u>pursuant to sections 3111.38 to 3111.54 of the Revised Code, or an</u>	271
<u>administrative agency proceeding in another state.</u>	272
<u>(4) He has not acknowledged paternity of the child pursuant</u>	273
<u>to sections 3111.20 to 3111.35 of the Revised Code.</u>	274
<u>For purposes of this notice,</u>	275
<u>(putative father's name) is a putative father under the laws in</u>	276
<u>Ohio regarding adoption."</u>	277
<u>Sec. 3107.0612.</u> <u>A putative father who receives a notice as</u>	278
<u>provided in section 3107.067 of the Revised Code may file an</u>	279
<u>action under section 3111.04 of the Revised Code.</u>	280
<u>Sec. 3107.0613.</u> <u>A putative father who has filed an action</u>	281
<u>under section 3111.04 of the Revised Code shall notify the agency</u>	282
<u>or attorney who served or caused to be served the notice that he</u>	283
<u>has filed that action not later than thirty days after filing that</u>	284

action. 285

Sec. 3107.0614. (A) A notice served in accordance with 286
section 3107.067 of the Revised Code on a putative father who is a 287
resident of Ohio is valid regardless of whether the notice is 288
served within or outside Ohio. 289

(B) A notice served in accordance with section 3107.067 of 290
the Revised Code outside Ohio on a putative father who is not a 291
resident of Ohio is valid if the child was conceived: 292

(1) In Ohio; or 293

(2) Outside Ohio, if the laws of the state in which the 294
father is served notice or resides or in which the child was 295
conceived allow a putative father to file an action to determine 296
parentage of the child. 297

Sec. 3107.07. Consent to adoption is not required of any of 298
the following: 299

(A) A parent of a minor, when it is alleged in the adoption 300
petition and the court, after proper service of notice and 301
hearing, finds by clear and convincing evidence that the parent 302
has failed without justifiable cause to provide more than de 303
minimis contact with the minor or to provide for the maintenance 304
and support of the minor as required by law or judicial decree for 305
a period of at least one year immediately preceding either the 306
filing of the adoption petition or the placement of the minor in 307
the home of the petitioner. 308

(B) The putative father of a minor if either of the following 309
applies: 310

(1) The putative father fails to register as the minor's 311
putative father with the putative father registry established 312
under section 3107.062 of the Revised Code not later than ~~thirty~~ 313

<u>fifteen</u> days after the minor's birth;	314
(2) The court finds, after proper service of notice and hearing, that any of the following are the case:	315 316
(a) The putative father is not the father of the minor;	317
(b) The putative father has willfully abandoned or failed to care for and support the minor;	318 319
(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.	320 321 322 323
(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;	324 325 326 327
(D) A parent whose parental rights have been terminated by order of a juvenile court under Chapter 2151. of the Revised Code;	328 329
(E) A parent who is married to the petitioner and supports the adoption;	330 331
(F) The father, or putative father, of a minor if the minor is conceived as the result of the commission of rape by the father or putative father and the father or putative father is convicted of or pleads guilty to the commission of that offense. As used in this division, "rape" means a violation of section 2907.02 of the Revised Code or a similar law of another state.	332 333 334 335 336 337
(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;	338 339 340 341 342 343

(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. 375
Unless there is good cause for delay, appeals shall be heard on an 376
expedited basis. 377

(B) Subject to the disposition of an appeal, upon the 378
expiration of ~~one year~~ six months after an adoption decree is 379
issued, the decree cannot be questioned by any person, including 380
the petitioner, in any manner or upon any ground, including fraud, 381
misrepresentation, failure to give any required notice, or lack of 382
jurisdiction of the parties or of the subject matter, unless, in 383
the case of the adoption of a minor, the petitioner has not taken 384
custody of the minor, or, in the case of the adoption of a minor 385
by a stepparent, the adoption would not have been granted but for 386
fraud perpetrated by the petitioner or the petitioner's spouse, 387
or, in the case of the adoption of an adult, the adult had no 388
knowledge of the decree within the ~~one year~~ six-month period. 389

Sec. 5103.17. (A) As used in this section: 390

(1) "Advertise" means a method of communication that is 391
electronic, written, visual, or oral and made by means of personal 392
representation, newspaper, magazine, circular, billboard, direct 393
mailing, sign, radio, television, telephone, or otherwise. 394

(2) "Qualified adoptive parent" means a person who is 395
eligible to adopt a child under section 3107.03 of the Revised 396
Code and for whom an assessor has conducted a home study to 397
determine whether the person is suitable to adopt a child, if 398
required by section 3107.031 of the Revised Code. 399

(B) Subject to section 5103.16 of the Revised Code and to 400
division (C), (D), or (E) of this section, no person or government 401
entity, other than a private child placing agency or private 402
noncustodial agency certified by the department of job and family 403
services under section 5103.03 of the Revised Code or a public 404
children services agency, shall advertise that the person or 405

government entity will adopt children or place them in foster homes, hold out inducements to parents to part with their offspring, or in any manner knowingly become a party to the separation of a child from the child's parents or guardians, except through a juvenile court or probate court commitment.

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

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

(E) A government entity may advertise about its role in the placement of children for adoption or any other information that would be relevant to qualified adoptive parents.

(F) Except as provided in section 3107.055 of the Revised Code, the following apply:

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

(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 parent.

(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.

Sec. 5747.37. (A) As used in this section: 437

~~(A)~~(1) "Minor child" means a person under eighteen years of 438
age. 439

~~(B)~~(2) "Legally adopt" means to adopt a minor child pursuant 440
to Chapter 3107. of the Revised Code, or pursuant to the laws of 441
any other state or nation if such an adoption is recognizable 442
under section 3107.18 of the Revised Code. For the purposes of 443
this section, a minor child is legally adopted when the final 444
decree or order of adoption is issued by the proper court under 445
the laws of the state or nation under which the child is adopted, 446
or, in the case of an interlocutory order of adoption, when the 447
order becomes final under the laws of the state or nation. 448
"Legally adopt" does not include the adoption of a minor child by 449
the child's stepparent. 450

(B) There is hereby granted a credit against the tax imposed 451
by section 5747.02 of the Revised Code for the legal adoption by a 452
taxpayer of a minor child. The amount of the credit ~~shall be one~~ 453
~~thousand five hundred dollars~~ for each minor child legally adopted 454
by the taxpayer. The shall equal the greater of the following: 455

(1) One thousand five hundred dollars; 456

(2) The amount of expenses incurred by the taxpayer and the 457
taxpayer's spouse to legally adopt the child, not to exceed ten 458
thousand dollars. For the purposes of this division, expenses 459
incurred to legally adopt a child include expenses described in 460
division (C) of section 3107.055 of the Revised Code. 461

The taxpayer shall claim the credit for each child beginning 462
with the taxable year in which the child was legally adopted. If 463
the sum of the credit to which the taxpayer would otherwise be 464
entitled under this section is greater than the tax due under 465
section 5747.02 of the Revised Code for that taxable year after 466

allowing for any other credits that precede the credit under this 467
section in the order required under section 5747.98 of the Revised 468
Code, such excess shall be allowed as a credit in each of the 469
ensuing ~~two~~ five taxable years, but the amount of any excess 470
credit allowed in any such taxable year shall be deducted from the 471
balance carried forward to the ensuing taxable year. The credit 472
shall be claimed in the order required under section 5747.98 of 473
the Revised Code. For the purposes of making tax payments under 474
this chapter, taxes equal to the amount of the credit shall be 475
considered to be paid to this state on the first day of the 476
taxable year. 477

The taxpayer shall provide to the tax commissioner any 478
receipts or other documentation of the expenses incurred to 479
legally adopt the child upon the request of the tax commissioner 480
for the purpose of division (B)(2) of this section. 481

Sec. 5747.98. (A) To provide a uniform procedure for 482
calculating the amount of tax due under section 5747.02 of the 483
Revised Code, a taxpayer shall claim any credits to which the 484
taxpayer is entitled in the following order: 485

(1) The retirement income credit under division (B) of 486
section 5747.055 of the Revised Code; 487

(2) The senior citizen credit under division (C) of section 488
5747.05 of the Revised Code; 489

(3) The lump sum distribution credit under division (D) of 490
section 5747.05 of the Revised Code; 491

(4) The dependent care credit under section 5747.054 of the 492
Revised Code; 493

(5) The lump sum retirement income credit under division (C) 494
of section 5747.055 of the Revised Code; 495

(6) The lump sum retirement income credit under division (D) 496

of section 5747.055 of the Revised Code;	497
(7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	498 499
(8) The low-income credit under section 5747.056 of the Revised Code;	500 501
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	502 503
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	504 505
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	506 507
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	508 509
(13) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	510 511
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	512 513
(15) The earned income credit under section 5747.71 of the Revised Code;	514 515
(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	516 517
(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	518 519
(18) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	520 521
(19) <u>(18)</u> The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	522 523
(20) <u>(19)</u> The credit for selling alternative fuel under section 5747.77 of the Revised Code;	524 525

(21) (20) 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;	526 527 528
(22) (21) The job training credit under section 5747.39 of the Revised Code;	529 530
(23) (22) The enterprise zone credit under section 5709.66 of the Revised Code;	531 532
(24) (23) The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;	533 534
<u>(24) The credit for adoption of a minor child under section 5747.37 of the Revised Code;</u>	535 536
(25) The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;	537 538
(26) The ethanol plant investment credit under section 5747.75 of the Revised Code;	539 540
(27) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	541 542
(28) The small business investment credit under section 5747.81 of the Revised Code;	543 544
(29) The enterprise zone credits under section 5709.65 of the Revised Code;	545 546
(30) The research and development credit under section 5747.331 of the Revised Code;	547 548
(31) The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	549 550
(32) The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	551 552
(33) The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	553 554

(34) The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code; 555
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(35) The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code; 557
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(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; 560
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(37) The refundable motion picture production credit under section 5747.66 of the Revised Code; 563
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(38) The refundable credit for financial institution taxes paid by a pass-through entity granted under section 5747.65 of the Revised Code. 565
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(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) 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. 568
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Section 2. That existing sections 3107.055, 3107.062, 3107.063, 3107.064, 3107.07, 3107.16, 5103.17, 5747.37, and 5747.98 of the Revised Code are hereby repealed. 578
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Section 3. The amendment by this act of section 5747.37 of the Revised Code applies to taxable years ending on or after the effective date of this act. 581
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