

As Passed by the House

**130th General Assembly
Regular Session
2013-2014**

Sub. S. B. No. 250

Senators Jones, LaRose

**Cosponsors: Senators Beagle, Burke, Lehner, Coley, Kearney, Bacon,
Balderson, Eklund, Faber, Gardner, Hite, Hughes, Jordan, Obhof, Peterson,
Sawyer, Schaffer, Seitz, Uecker, Widener**

**Representatives Wachtmann, Brown, Adams, R., Anielski, Baker, Blessing,
Buchy, Burkley, Derickson, Dovilla, Grossman, Hackett, Hagan, C., Hayes,
Henne, Pelanda, Ruhl, Schuring, Sears, Smith, Stautberg, Stebelton**

Speaker Batchelder

—

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 attorney shall include in an accounting an itemization of each expense listed in division (C) of this section. The itemization of the expenses specified in divisions (C)(3) and (4) of this section shall show the amount the agency or attorney charged or is going to charge for the services and the actual cost to the agency or attorney of providing the services. An accounting shall indicate whether any expenses listed in division (C) of this section do not apply to the adoption proceeding for which the accounting is filed.

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

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

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

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

(3) Expenses charged by the attorney arranging the adoption for providing legal services in connection with the placement and adoption, including expenses incurred by the attorney pursuant to sections 3107.031, 3107.032, 3107.081, 3107.082, 3107.09, 3107.101, and 3107.12 of the Revised Code;

(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 77
incurred by the agency pursuant to sections 3107.031, 3107.032, 78
3107.09, 3107.101, 3107.12, 5103.151, and 5103.152 of the Revised 79
Code; 80

(5) Temporary costs of routine maintenance and medical care 81
for a minor required under section 5103.16 of the Revised Code if 82
the person seeking to adopt the minor refuses to accept placement 83
of the minor; 84

(6) Guardian ad litem fees incurred on behalf of the minor in 85
any court proceedings; 86

(7) Foster care expenses incurred in connection with any 87
temporary care and maintenance of the minor; 88

(8) Court expenses incurred in connection with the minor's 89
permanent surrender, placement, and adoption; 90

(9) Living expenses not exceeding three thousand dollars for 91
the birth mother that are incurred during pregnancy through the 92
sixtieth day after the date the minor is born and paid by the 93
petitioner to the birth mother through the attorney or agency 94
arranging the minor's adoption. 95

(D) If a court determines from an accounting that an amount 96
that is going to be disbursed for an expense listed in division 97
(C) of this section is unreasonable, the court may order a 98
reduction in the amount to be disbursed. If a court determines 99
from an accounting that an unreasonable amount was disbursed for 100
an expense listed in division (C) of this section, the court may 101
order the person who received the disbursement to refund to the 102
person who made the disbursement an amount the court orders. 103

If a court determines from an accounting that a disbursement 104
for an expense not permitted by division (C) of this section is 105
going to be made, the court may issue an injunction prohibiting 106
the disbursement. If a court determines from an accounting that a 107

disbursement for an expense not permitted by division (C) of this 108
section was made, the court may order the person who received the 109
disbursement to return it to the person who made the disbursement. 110

If a court determines that a final accounting does not 111
completely report all the disbursements that are going to be made 112
or have been made in connection with the minor's permanent 113
surrender, placement, and adoption, the court shall order the 114
agency or attorney to file with the court an accounting that 115
completely reports all such disbursements. 116

The agency or attorney shall file the final accounting with 117
the court not later than ten days prior to the date scheduled for 118
the final hearing on the adoption. The court may not issue a final 119
decree of adoption or finalize an interlocutory order of adoption 120
of a minor until at least ten days after the agency or attorney 121
files the final accounting. 122

(E) An attorney or agency that makes payments for services or 123
items that qualify as living expenses under division (C)(9) of 124
this section shall make a reasonable and good faith effort to make 125
the payments directly to the entity providing the service or item. 126

(F) This section does not apply to an adoption by a 127
stepparent whose spouse is a biological or adoptive parent of the 128
minor. 129

Sec. 3107.062. The department of job and family services 130
shall establish a putative father registry. To register, a 131
putative father must complete a registration form prescribed under 132
section 3107.065 of the Revised Code and submit it to the 133
department. The registration form shall include the putative 134
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 196
conceived or born; 197

(2) The parent placing the minor for adoption previously 198
adopted the minor; 199

(3) Prior to the date a petition to adopt the minor is filed, 200
a man has been determined to have a parent and child relationship 201
with the minor by a court proceeding pursuant to sections 3111.01 202
to 3111.18 of the Revised Code, a court proceeding in another 203
state, an administrative agency proceeding pursuant to sections 204
3111.38 to 3111.54 of the Revised Code, or an administrative 205
agency proceeding in another state; 206

(4) The minor's father acknowledged paternity of the minor 207
and that acknowledgment has become final pursuant to section 208
2151.232, 3111.25, or 3111.821 of the Revised Code; 209

(5) A public children services agency has permanent custody 210
of the minor pursuant to Chapter 2151. or division (B) of section 211
5103.15 of the Revised Code after both parents lost or surrendered 212
parental rights, privileges, and responsibilities over the minor. 213

Sec. 3107.067. (A) Before the birth of a child and with the 214
written consent of the mother of the child, any of the following 215
may serve or caused to be served actual notice to a putative 216
father of the child that the mother of the child is considering 217
placing the child for adoption: 218

(1) An agency; 219

(2) An attorney representing the person seeking to adopt the 220
child; 221

(3) An attorney representing the mother of the child. 222

(B) As used in this section, "actual notice" means written 223
notice that is actually received by the putative father and 224
includes personal service or certified mail, return receipt 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 Code. 229
230

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

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

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

"..... (putative father's name), who has been named as the father of the unborn child of (birth mother's name), or who claims to be the father of the unborn child, is notified that (birth mother's name) has expressed an intention to place the child for adoption. 251
252
253
254
255
256

On receipt of this notice, (putative father's name) may file an action under section 3111.04 257
258

of the Revised Code. 259

Under Ohio law, a putative father means a man, including one 260
under age eighteen, who may be a child's father and to whom all of 261
the following apply: 262

(1) He is not married to the child's mother at the time of 263
the child's conception or birth. 264

(2) He has not adopted the child. 265

(3) He has not been determined, prior to the date a petition 266
to adopt the child is filed, to have a parent and child 267
relationship with the child by a court proceeding pursuant to 268
sections 3111.01 to 3111.18 of the Revised Code, a court 269
proceeding in another state, an administrative agency proceeding 270
pursuant to sections 3111.38 to 3111.54 of the Revised Code, or an 271
administrative agency proceeding in another state. 272

(4) He has not acknowledged paternity of the child pursuant 273
to sections 3111.20 to 3111.35 of the Revised Code. 274

For purposes of this notice, 275
(putative father's name) is a putative father under the laws in 276
Ohio regarding adoption." 277

Sec. 3107.0612. A putative father who receives a notice as 278
provided in section 3107.067 of the Revised Code may file an 279
action under section 3111.04 of the Revised Code. 280

Sec. 3107.0613. A putative father who has filed an action 281
under section 3111.04 of the Revised Code shall notify the agency 282
or attorney who served or caused to be served the notice that he 283
has filed that action not later than thirty days after filing that 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
fifteen days after the minor's birth; 314

(2) The court finds, after proper service of notice and 315

hearing, that any of the following are the case:	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	344 345

writing to a request for consent, for a period of thirty days, or 346
who, after examination of the written reasons for withholding 347
consent, is found by the court to be withholding consent 348
unreasonably; 349

(I) The spouse of the person to be adopted, if the failure of 350
the spouse to consent to the adoption is found by the court to be 351
by reason of prolonged unexplained absence, unavailability, 352
incapacity, or circumstances that make it impossible or 353
unreasonably difficult to obtain the consent or refusal of the 354
spouse; 355

(J) Any parent, legal guardian, or other lawful custodian in 356
a foreign country, if the person to be adopted has been released 357
for adoption pursuant to the laws of the country in which the 358
person resides and the release of such person is in a form that 359
satisfies the requirements of the immigration and naturalization 360
service of the United States department of justice for purposes of 361
immigration to the United States pursuant to section 101(b)(1)(F) 362
of the "Immigration and Nationality Act," 75 Stat. 650 (1961), 8 363
U.S.C. 1101(b)(1)(F), as amended or reenacted. 364

(K) Except as provided in divisions (G) and (H) of this 365
section, a juvenile court, agency, or person given notice of the 366
petition pursuant to division (A)(1) of section 3107.11 of the 367
Revised Code that fails to file an objection to the petition 368
within fourteen days after proof is filed pursuant to division (B) 369
of that section that the notice was given; 370

(L) Any guardian, custodian, or other party who has temporary 371
custody of the child. 372

Sec. 3107.16. (A) Appeals from the probate court are subject 373
to the Rules of Appellate Procedure and, to the extent not in 374
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 406
homes, hold out inducements to parents to part with their 407

offspring, or in any manner knowingly become a party to the 408
separation of a child from the child's parents or guardians, 409
except through a juvenile court or probate court commitment. 410

(C) The biological parent of a child may advertise the 411
availability for placement of the parent's child for adoption to a 412
qualified adoptive parent. 413

(D) A qualified adoptive parent may advertise that the 414
qualified adoptive parent is available for placement of a child 415
into the qualified adoptive parent's care for the purpose of 416
adopting the child. 417

(E) A government entity may advertise about its role in the 418
placement of children for adoption or any other information that 419
would be relevant to qualified adoptive parents. 420

(F) Except as provided in section 3107.055 of the Revised 421
Code, the following apply: 422

(1) No person shall offer money or anything of value in 423
exchange for placement of a child for adoption. 424

(2) No biological parent may request money or anything of 425
value in exchange for placement for adoption of the parent's child 426
with a qualified adoptive parent. 427

(G) If the department of job and family services has 428
reasonable cause to believe a violation of this section has been 429
committed, the department shall notify the attorney general or the 430
county prosecutor, city attorney, village solicitor, or other 431
chief legal officer of the political subdivision in which the 432
violation has allegedly occurred. On receipt of the notification, 433
the attorney general, county prosecutor, city attorney, village 434
solicitor, or other chief legal officer shall take action to 435
enforce this section through injunctive relief or criminal charge. 436

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

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

~~(B)~~(2) "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. 440
441
442
443
444
445
446
447
448
449
450

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

(1) One thousand five hundred dollars; 456

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

The taxpayer shall claim the credit for each child beginning with the taxable year in which the child was legally adopted. If the sum of the credit to which the taxpayer would otherwise be entitled under this section is greater than the tax due under section 5747.02 of the Revised Code for that taxable year after allowing for any other credits that precede the credit under this section in the order required under section 5747.98 of the Revised 462
463
464
465
466
467
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) 498

of section 5747.055 of the Revised Code;	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) <u>(20)</u> The second credit for purchases of new manufacturing machinery and equipment and the credit for using Ohio coal under	526 527

section 5747.31 of the Revised Code;	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;	555 556

(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;

(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;

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

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

(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.

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.

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.