

**As Reported by the Senate Civil Justice Committee**

**130th General Assembly**

**Regular Session**

**2013-2014**

**Sub. S. B. No. 250**

**Senators Jones, LaRose**

**Cosponsors: Senators Beagle, Burke, Lehner, Coley, Kearney**

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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 75  
providing services in connection with the permanent surrender and 76  
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 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  
intention to place the child for adoption. 256

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

<u>resident of Ohio is valid if the child was conceived:</u>	292
<u>(1) In Ohio; or</u>	293
<u>(2) Outside Ohio, if the laws of the state in which the</u>	294
<u>father is served notice or resides or in which the child was</u>	295
<u>conceived allow a putative father to file an action to determine</u>	296
<u>parentage of the child.</u>	297
<b>Sec. 3107.07.</b> 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 <del>thirty</del>	313
<u>fifteen</u> 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	318
care for and support the minor;	319
(c) The putative father has willfully abandoned the mother of	320

the minor during her pregnancy and up to the time of her surrender 321  
of the minor, or the minor's placement in the home of the 322  
petitioner, whichever occurs first. 323

(C) Except as provided in section 3107.071 of the Revised 324  
Code, a parent who has entered into a voluntary permanent custody 325  
surrender agreement under division (B) of section 5103.15 of the 326  
Revised Code; 327

(D) A parent whose parental rights have been terminated by 328  
order of a juvenile court under Chapter 2151. of the Revised Code; 329

(E) A parent who is married to the petitioner and supports 330  
the adoption; 331

(F) The father, or putative father, of a minor if the minor 332  
is conceived as the result of the commission of rape by the father 333  
or putative father and the father or putative father is convicted 334  
of or pleads guilty to the commission of that offense. As used in 335  
this division, "rape" means a violation of section 2907.02 of the 336  
Revised Code or a similar law of another state. 337

(G) A legal guardian or guardian ad litem of a parent 338  
judicially declared incompetent in a separate court proceeding who 339  
has failed to respond in writing to a request for consent, for a 340  
period of thirty days, or who, after examination of the written 341  
reasons for withholding consent, is found by the court to be 342  
withholding consent unreasonably; 343

(H) Any legal guardian or lawful custodian of the person to 344  
be adopted, other than a parent, who has failed to respond in 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 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) 498  
of section 5747.055 of the Revised Code; 499

(8) The low-income credit under section 5747.056 of the 500  
Revised Code; 501

(9) The credit for displaced workers who pay for job training 502  
under section 5747.27 of the Revised Code; 503

(10) The campaign contribution credit under section 5747.29 504

of the Revised Code;	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
<del>(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;</del>	518 519
<del>(18)</del> The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	520 521
<del>(19)</del> <u>(18)</u> The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	522 523
<del>(20)</del> <u>(19)</u> The credit for selling alternative fuel under section 5747.77 of the Revised Code;	524 525
<del>(21)</del> <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;	526 527 528
<del>(22)</del> <u>(21)</u> The job training credit under section 5747.39 of the Revised Code;	529 530
<del>(23)</del> <u>(22)</u> The enterprise zone credit under section 5709.66 of the Revised Code;	531 532
<del>(24)</del> <u>(23)</u> The credit for the eligible costs associated with a	533

voluntary action under section 5747.32 of the Revised Code;	534
<u>(24) The credit for adoption of a minor child under section</u>	535
<u>5747.37 of the Revised Code;</u>	536
(25) The credit for employers that establish on-site child	537
day-care centers under section 5747.35 of the Revised Code;	538
(26) The ethanol plant investment credit under section	539
5747.75 of the Revised Code;	540
(27) The credit for purchases of qualifying grape production	541
property under section 5747.28 of the Revised Code;	542
(28) The small business investment credit under section	543
5747.81 of the Revised Code;	544
(29) The enterprise zone credits under section 5709.65 of the	545
Revised Code;	546
(30) The research and development credit under section	547
5747.331 of the Revised Code;	548
(31) The credit for rehabilitating a historic building under	549
section 5747.76 of the Revised Code;	550
(32) The refundable credit for rehabilitating a historic	551
building under section 5747.76 of the Revised Code;	552
(33) The refundable jobs creation credit or job retention	553
credit under division (A) of section 5747.058 of the Revised Code;	554
(34) The refundable credit for taxes paid by a qualifying	555
entity granted under section 5747.059 of the Revised Code;	556
(35) The refundable credits for taxes paid by a qualifying	557
pass-through entity granted under division (I) of section 5747.08	558
of the Revised Code;	559
(36) The refundable credit under section 5747.80 of the	560
Revised Code for losses on loans made to the Ohio venture capital	561
program under sections 150.01 to 150.10 of the Revised Code;	562

(37) The refundable motion picture production credit under 563  
section 5747.66 of the Revised Code; 564

(38) The refundable credit for financial institution taxes 565  
paid by a pass-through entity granted under section 5747.65 of the 566  
Revised Code. 567

(B) For any credit, except the refundable credits enumerated 568  
in this section and the credit granted under division (H) of 569  
section 5747.08 of the Revised Code, the amount of the credit for 570  
a taxable year shall not exceed the tax due after allowing for any 571  
other credit that precedes it in the order required under this 572  
section. Any excess amount of a particular credit may be carried 573  
forward if authorized under the section creating that credit. 574  
Nothing in this chapter shall be construed to allow a taxpayer to 575  
claim, directly or indirectly, a credit more than once for a 576  
taxable year. 577

**Section 2.** That existing sections 3107.055, 3107.062, 578  
3107.063, 3107.064, 3107.07, 3107.16, 5103.17, 5747.37, and 579  
5747.98 of the Revised Code are hereby repealed. 580

**Section 3.** The amendment by this act of section 5747.37 of 581  
the Revised Code applies to taxable years ending on or after the 582  
effective date of this act. 583