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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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Legislative Budget
Office

H.B. 206
133rd General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Stoltzfus and Boyd

Michael Hinel, Attorney

SUMMARY

- Increases the minimum tax credit allowed for the adoption of a minor child from \$1,500 to \$5,000.
- Converts the credit from nonrefundable to refundable.

DETAILED ANALYSIS

Adoption tax credit

The bill increases the amount and changes the refundability of an existing tax credit for the adoption of a minor child. Under current law, this credit equals the greater of \$1,500 or a taxpayer's adoption expenses, up to \$10,000.

The bill increases the minimum credit that may be claimed from \$1,500 to \$5,000. The bill also converts the credit to a refundable credit. Thus, if the credit exceeds the tax due, the difference is refunded to the taxpayer. Under current law, the credit is nonrefundable and any unclaimed excess may be carried forward for up to five years.¹

These modifications apply for adoptions occurring in any taxable year ending on or after the bill's effective date.²

¹ R.C. 5747.37, 5747.02, and 5747.98.

² Section 3 of the bill.

HISTORY

Action	Date
Introduced	04-18-19
