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H.B. 297
133rd General Assembly

Bill Analysis

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Version: As Reported by House Ways and Means

Primary Sponsors: Reps. Ginter and Powell

Michael Hinel, Attorney

SUMMARY

- Authorizes a nonrefundable income tax credit for donations to a qualifying pregnancy resource center operating in Ohio.
- Limits the tax credit to five years.

DETAILED ANALYSIS

Pregnancy resource center donation credit

The bill authorizes an income tax credit for cash donations to certain pregnancy resource centers that operate in Ohio. The amount of the credit equals 50% of a taxpayer's donations made during a taxable year, up to a maximum credit of \$1,000.

To qualify for the credit, the donation must be made to a nonprofit, federally tax-exempt pregnancy resource center, the principal purpose of which is to provide free assistance for pregnant women in carrying their pregnancies to term, including pregnancy tests, ultrasounds, counseling, material support, and similar services. Donations that do not qualify for the credit include donations to a hospital, a nursing home, a residential care facility, an organization that performs or promotes nontherapeutic abortions, or an organization that contracts with or is affiliated with a person who performs or promotes nontherapeutic abortions. For the purpose of this exclusion, affiliation and promotion are defined in the same manner as for an existing law (R.C. 3701.034) requiring the Department of Health to ensure that certain federal funds are not used to perform or promote nontherapeutic abortions or to contract with, or be affiliated with, a person that performs or promotes such abortions.

The credit is available for donations made directly by a taxpayer or made by a pass-through entity (e.g., LLC or partnership), in which case the owners of the entity each claim their distributive share of the credit on their individual returns.

To claim the credit, the taxpayer must submit to the Tax Commissioner a receipt or other documentation from the pregnancy resource center acknowledging the amount of the taxpayer's donation.

Carry forward

The credit is nonrefundable, which means that the credit may not exceed a taxpayer's tax liability in any year. However, if the credit does exceed a taxpayer's liability for the first year, the unused amount may be carried forward to the following year.

Term of credit

The credit applies to donations made on or after January 1, 2021, and on or before December 31, 2025.¹

HISTORY

Action	Date
Introduced	06-20-19
Reported, H. Ways & Means	12-11-19

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¹ R.C. 5747.77, 5747.08, and 5747.98.