



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Sam Benham

H.B. 507

132nd General Assembly
(As Introduced)

Reps. Gonzales, Carfagna, Becker, Miller, Hughes

BILL SUMMARY

- Authorizes a refundable income tax credit for parents of stillborn infants.

CONTENT AND OPERATION

Credit for stillborn infant

The bill authorizes the parent or parents of a stillborn child to claim a \$2,000 refundable personal income tax credit for the taxable year in which the stillbirth occurred. To claim the credit, a parent must apply for and receive a certificate from the Department of Health recognizing the stillborn infant's delivery.¹ Under ongoing law, the Department must provide a parent, upon request and without charge, a certificate recognizing the delivery of a stillborn infant.²

The credit applies for stillbirths occurring in or after a taxable year ending after the bill's effective date.³

HISTORY

ACTION	DATE
Introduced	02-13-18

H0507-I-132.docx/ar

¹ R.C. 5747.08, 5747.79, and 5747.98.

² R.C. 3705.23(B)(3).

³ Section 3.