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H.B. 87
136th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Click and Klopfenstein

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SUMMARY

- Expands the income tax exemption for dependents to include conceived children in the year of conception unless the life of the child is terminated by abortion or selective reduction.
- Exempts various childcare items from sales and use taxes, including infant clothing, toys, pacifiers and teething rings, baby monitors, bassinets and play yards, and breastfeeding items.

DETAILED ANALYSIS

The bill, titled the Strategic Tax Opportunities for Raising Kids (STORK) Act, expands existing income tax and sales and use tax exemptions to cover conceived children and certain childcare items, respectively.¹

Income tax exemption for conceived children

Under continuing law, a state income taxpayer is entitled to a personal exemption for themselves, their spouse, and any dependents. The amount of each exemption varies from \$1,900 to \$2,400, depending on the taxpayer's income. The bill expands the definition of "dependents," for income tax purposes, to include children conceived by the taxpayer or taxpayer's spouse during the taxable year. It specifies that the expansion includes conceived children, including those conceived through assisted reproduction or lost to miscarriage. Assisted reproduction includes intrauterine insemination and in vitro fertilization, but the exemption does not apply to spermatozoa, ova, or embryos that have not been implanted in the uterus. It also does not apply when the child is born in that same year, thereby becoming a dependent under existing law, or when the life of the child is terminated by abortion, including a procedure to

¹ Section 4.

reduce the number of embryos or fetuses in a multiple pregnancy. If the taxpayer and the taxpayer's spouse file separate returns, the exemption authorized may only be claimed by the expecting mother. The expanded exemption applies to taxable years ending on or after January 1, 2026.²

Sales tax exemption for certain childcare items

Continuing law exempts certain childcare items from sales and use tax, including children's diapers, therapeutic or preventative creams and wipes marketed for use on children, and cribs, car seats, and strollers that comply with federal Consumer Product Safety Commission (CPSC) standards. The bill exempts the following additional items:

- Infant clothing;
- Pacifiers, teething rings, and similar items;
- Bassinets and play yards that comply with CPSC standards;
- Sheets and blankets designed and marketed for use in a bassinet or crib;
- Breastfeeding items including breast pumps, breast pump collection and storage supplies, breast pump kits, breast pump parts, burping cloths, and baby bottles;
- Baby monitors;
- Toys labeled as appropriate for infants.

For purposes of the exemptions, an infant is a child under 12 months of age. The bill's exemptions begin to apply beginning on January 1, 2026.³

HISTORY

Action	Date
Introduced	02-11-25

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² R.C. 5747.01 and 5747.025; Section 3(A).

³ R.C. 5739.02; Section 3(B).