

Ohio House of Representatives



TO: House Members
FROM: Rep. Ron Young
DATE: October 24, 2017
RE: Sponsor Testimony – Disabled Adult Step Child Adoption Tax Credit

Chairman Shaffer, Vice Chair Becker, Ranking Member Rogers, Members of the House Ways and Means Committee, thank you for giving me the opportunity to provide sponsor testimony on HB 304.

As many initiatives are brought to us as legislators, a family in North East Ohio brought this legislative initiative to me. This is a simple one, but a crucial one to give relief to individuals who are caring for truly, some of the most vulnerable in our culture.

Through the years, many people have adopted children for a variety of reasons. These reasons may include the fact that they want to give the child a family, or to help a child move forward in life. This comes with great sacrifice on the part of the adoptive parents. The state has seen the need to be able to offset some of these costs by offering an adoption Tax Credit for those adoptive parents.

There is one segment of the adoptive population that has been neglected in this tax credit. This is the **disabled adult child**, who will be required to be cared for their entire life by their biological parent and the new stepparent. This choice has been made by the stepparent to adopt the child and take on the responsibility to care for the disabled adult child.

I believe that we should at minimum, allow for this family to receive the same tax credit as another family who would adopt a child as many of the same expenditures, IF NOT MORE, are put out by the family as they legalize the permanent care-giving of this child.

This is a very narrowly crafted bill. This ONLY applies to that case in which a “Disabled Adult Child” is adopted by a step-parent. The tax credit would be limited to a maximum of \$10,000 as it is in current law for other traditional adoptions.

Thank you for your consideration. I am willing to answer any questions you might have at this time.