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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

## Substitute Bill Comparative Synopsis

### Sub. H.B. 297

### 133<sup>rd</sup> General Assembly

House Ways and Means

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (As Introduced)	Latest Version (I_133_1267-4)
<b>Credit refundability</b>	
Allows a refundable income tax credit for taxpayers that donate cash to one or more qualifying pregnancy resource centers. The amount of the credit equals 50% of the taxpayer's donations during the taxable year. <i>(R.C. 5747.77(B).)</i>	Converts the credit to a nonrefundable credit. The credit amount would still equal 50% of the donation, but if the credit amount exceeds the tax due with the taxpayer's return, no refund is allowed. Instead, any amount of the credit in excess of the tax due may be carried forward and applied to the tax due for the subsequent year. If the excess credit for that second year exceeds the tax due for the second year, no further carry forward is allowed, and no refund is available. <i>(R.C. 5747.77(B).)</i>
<b>Qualifying pregnancy resource center definition</b>	
To qualify for the credit, a donation must be made to a "qualifying pregnancy resource center," which the bill defines to be a nonprofit, federally tax-exempt organization whose principal purpose is to provide free assistance for pregnant women to carry their pregnancies to term, including pregnancy tests, ultrasound, prenatal vitamins, housing and utilities, nutritional counseling, clothing, diapers, furniture, cribs, or car seats. The	Explicitly excludes from the definition of "qualifying pregnancy resource center" any organization that performs nontherapeutic abortions, promotes nontherapeutic abortions, contracts with any person that performs or promotes nontherapeutic abortions, or is an affiliate of any person that performs or promotes nontherapeutic abortions. For the purpose of this exclusion, affiliation and promotion are defined in

Previous Version (As Introduced)	Latest Version (I_133_1267-4)
organization may not be a hospital as defined for the purposes of the state’s hospital accreditation law, or a nursing home or residential care facility as defined for the purposes of the state’s regulation of such institutions.	the same manner as for an existing law ( <i>R.C. 3701.034</i> ) 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. ( <i>R.C. 5747.77(A).</i> )