



**Emma Martinez**  
**House Bill 87**  
**House Ways and Means Committee**  
**May 7, 2025**

Chairman Roemer, Vice Chairman Thomas, Ranking Member Troy, and members of the committee, thank you for the opportunity to testify today on House Bill 87. My name is Emma Martinez and I am the Director of Legislative Affairs at Ohio Right to Life. On behalf of Ohio Right to Life and our statewide membership, chapters and affiliates, I am here to speak as a proponent of House Bill 87.

Ohio Right to Life advocates on behalf of Ohio families, it is our goal to build up an infrastructure in this state that allows parents and children to grow and thrive. House Bill 87 is a great step forward in that effort, as it will effectively reduce the financial strain of raising young children.

This bill has two primary measures. First, it allows parents to claim a conceived child as a dependent, and second, it excludes several child essentials from the sales and use tax.

In regard to the first provision, we know that child related expenses start well before the baby is born. The bill allows pregnant taxpayers to claim an exemption of their personal income tax between \$2,000 and \$2,600 for that tax year. This bill is an opportunity for the state to assist expecting parents who have a pregnancy in one year and the birth of their child in another. This update will be beneficial to many families beginning their parenting journey and assist with the costs of preparing for a new baby. Those funds are then freed up for costs of a crib, car seat, clothes, and other essentials that add up quickly.

For the same reasons, Ohio Right to Life is supportive of the second provision of House Bill 87, which exempts baby necessities of clothes, pacifiers, bedding for cribs, play yards, breastfeeding items, and some toys from the sales and use tax. In the 135<sup>th</sup> General Assembly's budget children's diapers and wipes, car seats, cribs, and strollers were exempted from the sales and use tax and this bill is a continuation of that effort to relieve some of the financial strain for parents with young children.

House Bill 87 works on two fronts to address rising cost of living and the heavy impact this has on families. By allowing expectant parents to claim their child as a dependent and removing the sales tax for the basic infant necessities, Ohio can invest in building up families and giving them every opportunity to thrive.

Chairman Roemer, Vice Chair Thomas, Ranking Member Troy and members of the committee, thank you again for the opportunity to testify on HB 87. I am happy to answer any questions you may have.