



## Planned Parenthood Advocates of Ohio

Good morning, Chair Roemer, Vice Chair Thomas, Ranking Member Troy, and members of the Ohio House Ways and Means Committee.

My name is Danielle Firsich, and I am the Director of Public Policy for Planned Parenthood Advocates of Ohio and Planned Parenthood of Greater Ohio. Thank you for accepting my testimony in strong opposition to House Bill 87. This bill is yet another example of the Ohio Legislature attempting to undermine the Ohio Reproductive Freedom Amendment by validating fetal personhood under the guise of child tax credits. As lawyers and reproductive rights advocates have long warned, if a fetus or embryo is a person, the government holds practically unfettered power over a pregnant person's body—designating their rights as secondary to the fetus itself. This vast government overreach operates in direct opposition to the mandate dictated by 57% of Ohioans who voted in favor of reproductive freedom in 2023, including the “30 percent of Ohioans who believe life begins at conception.”<sup>1</sup>

HB 87 does not meet the standards of the Ohio Reproductive Freedom Amendment, which dictates that the state cannot place a burden on or penalize an individual for accessing abortion, contraception, fertility treatment, miscarriage care, or continuing one's own pregnancy. This is a bill intended to incrementally establish fetal personhood, as the bill's sponsor previously stated that the inspiration for this bill came from his unsuccessful 2022 bill (The Personhood Act) which would have granted legal personhood rights to embryos from the moment of conception. This bill makes reproductive rights statewide vulnerable to attacks, as it grants legal recognition to a fetus as a separate person with a right to certain benefits—a distinction that could lead to sweeping consequences that impact abortion access, some forms of contraception, infertility treatment, miscarriage, and ectopic pregnancy management.

While this legislation includes those who experience a miscarriage, there is a distinct possibility that “women who claim the exemption for a miscarriage could be accused of getting an abortion” because “the medical treatment in both situations looks very similar, if not identical during the early months.”<sup>7</sup> This bill explicitly excludes people if the pregnancy ended in abortion, cruelly including people who seek termination even for cases of fetal anomaly, fatal fetal diagnosis, or in cases of multiple embryos where a termination is

necessary to save the remaining pregnancy. This stigmatizes people that seek abortion and would punish people who experience a heartbreaking diagnosis.

It's not clear how a tax credit for a conception will be administered. At what stage of pregnancy can a person claim a tax credit? And how can a person demonstrate a pregnancy loss--especially if that happens early in pregnancy? Many miscarriages happen so early in pregnancy that a person may not yet have sought prenatal care. How will the state confirm those losses? Or will it deny this tax credit to such people? And isn't that in itself a stigma?

Further, if the state requires that a pregnant person report their pregnancy to claim the tax credit, this creates a means of surveillance for all pregnant people in Ohio. We know that laws used to surveil and criminalize pregnant people disproportionately impact women of color, immigrants, and people with low incomes. These kinds of laws hurt the people and families who are already the most vulnerable in our communities.

This bill creates far too many questions to be ignored. How will the state confirm whether a pregnancy ended in miscarriage or termination? Will people be subject to investigation if the state suspects they had an abortion? For conception achieved through IVF, is implantation enough to qualify for a credit? Or must the pregnancy survive to a particular gestational point?

The amended language also allows an adopting couple to claim the tax credit, rather than the pregnant person, even if the adoption itself is not finalized. Would an adopting couple who declared their intent to adopt therefore be able to claim tax credits for a pregnancy that resulted in a miscarriage, even though the pregnancy resulted in neither a live birth nor formal legal adoption? These questions are far too complex to ignore. HB 87 gives benefits to adopting parents while undermining the rights of the pregnant person, who carries the costs of doctor visits, labor and delivery, as well as pre- and post-natal care, regardless of whether the adoption ultimately occurs.

An analysis of similar legislation in Utah by the Tax Policy Center found that “this credit would likely face significant administrative barriers that could undermine its effectiveness” and that “support for families could instead be structured as a newborn credit,” which “would be simpler for the IRS to administer and easier for tax filers to claim, while providing “the same benefits to families in the year a child is born.”<sup>2</sup> Further, the analysis stated:

“If the woman had an abortion not covered under this bill, would the woman need to repay the credit? Could repayment trigger an investigation of her terminated pregnancy? And what would happen to [the] information used in that investigation or in the case above? Could it be shared with and used by other entities?

At a minimum, the bill would require women and their doctors to provide sensitive personal health information to the IRS at a time when women are facing increased investigation and prosecutions based on their behavior related to pregnancy, abortion, pregnancy loss or birth. Women may be particularly wary if they live in states where abortion is illegal or severely restricted. Many women who are pregnant may choose never to claim the credit at all.”<sup>2</sup>

If this bill was adopted as a newborn tax credit rather than a tax credit for unborn, conceived children, the IRS could use the same information the taxpayer already provides, and there would be no need for a pregnant person or their doctor to share unnecessary and intrusive personal medical information. In the state of Ohio, to claim dependents on state taxes, an individual “must include the names of the dependent, their Social Security Numbers, their dates of birth, and the relationship to the tax filer.” This bill provides zero clarity as to how the current language in the Ohio Revised Code would change “to include fetuses who would not yet have a Social Security Number or birth date.”<sup>3</sup>

If the sponsors of this bill truly wanted to provide financial relief to struggling and expanding families, they wouldn’t have eliminated Governor DeWine’s proposed child tax credit for lower- and middle-income families in the current state budget. All but four members of this committee voted in favor of HB 96, which eliminated the child tax credit—a \$1,000 per-child tax credit that would not only have benefited families but produced nearly \$750 million in annual benefits to the Ohio economy.<sup>5</sup> An official memo released by Scioto Analysis estimated the following benefits for the proposed Ohio child tax credit:

\$740 million in net benefits for the Ohio economy.

\$450 million in direct credits to qualifying Ohio families.

\$500 million in higher future earnings for children receiving the credit.

\$190 million in reduced costs associated with future crime.

The researchers concluded by stating that the benefits of the child tax credit outweigh its costs in 90% of potential simulations. <sup>6</sup> If lawmakers wanted to help families with the enormous financial cost of childbirth or childcare, they could simply implement “already-proven policies such as expanding the earned income tax credit, expanding Medicaid or passing paid family leave.”<sup>7</sup>

It is abundantly clear that “creating legal rights for unborn persons opens the floodgates to a plethora of legal questions in tax law, property law, and even criminal law.”<sup>8</sup> This creates a dangerous precedent of inconsistency across multiple legal fields, establishing that a fetus has legal protections under certain circumstances, and not others. Fetal personhood bills

grant greater legal protection to the fetus than the pregnant person, diminishing their civil rights and bodily autonomy. These efforts are part of a distinct nationwide strategy post-Dobbs that “include fetal personhood in bills unrelated to abortion in order to support future abortion bans based on the rights of a fetus.”<sup>8</sup> And research shows that “when fetal personhood is fully actualized, it fundamentally changes the legal rights and status of all pregnant people, opening up the door to criminalization, surveillance, and obstetric violence.”<sup>9</sup>

The movement for fetal personhood is also vastly unpopular. A recent survey conducted by the National Women’s Law Center and Pregnancy Justice found that “three-fourths of voters believe that the worst consequences of granting legal rights to fetuses include criminal investigations of miscarriages and denial of emergency care for pregnant people,” with 68% believing it would lead to a nationwide abortion ban, and 66% believing it could cause OB-GYNs to fear that providing basic care could be considered a crime.<sup>10</sup> And yet, despite strong public opposition, anti-abortion policymakers continue to advance these laws, with disastrous consequences for pregnant people.

Ohioans need affordable childcare, paid parental leave, access to affordable, high-quality healthcare for pregnant people, expanded Medicaid benefits to 12 months postpartum, actual investments in pre- and post-natal care, and a comprehensive response to the current cost of living crisis. This bill does nothing to address their real needs and concerns. I strongly urge this committee to vote no on House Bill 87.

Thank you for your time and attention, and I will now take any questions you may have.

- <sup>1</sup> <https://www.ccv.org/news/ccvs-new-report-on-abortion-and-the-church-is-now-available>
- <sup>2</sup> <https://taxpolicycenter.org/taxvox/newborn-credit-has-advantages-over-pregnant-mother-credit-support-growing-families>
- <sup>3</sup> <https://ohiocapitaljournal.com/2025/02/25/conceived-children-could-be-dependents-under-new-ohio-house-bill/>
- <sup>4</sup> <https://fosterandadopt.jfs.ohio.gov/ohio-childcare-needs/news-and-events/all-news/the-ohio-adoption-grant#:~:text=Eligibility%20&%20Criteria,to%20adopt%20a%20step%2Dchild>
- <sup>5</sup> <https://ohiocapitaljournal.com/2025/02/26/analysis-estimates-that-proposed-ohio-child-tax-credit-would-produce-740m-benefit-to-state-economy/>
- <sup>6</sup> <https://www.sciotoanalysis.com/news/2025/2/23/x0ce92gtv2cb32nsewccxtp7f7b0nr>
- <sup>7</sup> <https://www.route-fifty.com/finance/2023/08/after-enacting-strict-abortion-laws-many-states-are-turning-tax-breaks-expectant-parents/389059/>
- <sup>8</sup> <https://publications.lawschool.cornell.edu/jlpp/2025/03/04/legal-consequences-of-the-fetal-personhood-movement/>
- <sup>9</sup> <https://www.pregnancyjusticeus.org/legal-landscape/>
- <sup>10</sup> [Fetal-Personhood-Summary.pdf](#)