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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

H.B. 341  
136<sup>th</sup> General Assembly

## Bill Analysis

**Version:** As Introduced

**Primary Sponsor:** Rep. Williams

Zachary P. Bowerman, Attorney

### SUMMARY

- Authorizes a nonrefundable income tax credit for an employer that subsidizes employee insurance coverage for assisted reproduction.

### DETAILED ANALYSIS

#### Income tax credit for assisted reproduction insurance

The bill authorizes a nonrefundable income tax credit for employers that subsidize employee insurance coverage for assisted reproduction. The bill defines “assisted reproduction” as a method of causing pregnancy other than through sexual intercourse and includes intrauterine insemination, human reproductive material donation, in vitro fertilization and transfer of embryos, and intracytoplasmic sperm injection. To qualify, an employer must offer a health insurance plan to each of its employees for the entire taxable year which provides for the payment or reimbursement of some portion of the costs associated with assisted reproduction. Qualifying plans may include limited benefit plans, plans marketed in the individual or group market, and TRICARE coverage. The amount of the credit equals \$50,000 for an employer with fewer than 50 full-time equivalent (FTE) employees or \$500,000 for an employer with 50 or more FTE employees. An employer’s number of FTE employees is determined by dividing the total number of compensated employee work hours over the taxable year by 2,080, or the equivalent of 40 hours per week.

The Tax Commissioner may require an employer to provide information necessary to support a claim for the credit. The bill requires the issuer of a qualifying insurance plan to provide sufficient supporting documentation to the employer upon the employer’s request. The owner of a pass-through entity that is an employer qualifying for the credit may claim the owner’s

proportionate share of the credit.<sup>1</sup> Qualifying employers may claim the credit starting in taxable years ending on or after the bill's 90-day effective date.<sup>2</sup>

## HISTORY

Action	Date
Introduced	06-10-25

ANHB0341IN-136/ks

<sup>1</sup> R.C. 5747.87 and 5747.98; R.C. 2907.13, not in the bill.

<sup>2</sup> Section 3.