

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 341

Representative Williams

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A BILL

To amend section 5747.98 and to enact section 1  
5747.87 of the Revised Code to authorize an 2  
income tax credit for employers that subsidize 3  
employee insurance coverage for assisted 4  
reproduction. 5

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

**Section 1.** That section 5747.98 be amended and section 6  
5747.87 of the Revised Code be enacted to read as follows: 7

**Sec. 5747.87.** (A) As used in this section: 8

(1) "Qualifying health insurance plan" means a policy, 9  
contract, certificate, or agreement provided by an employer to 10  
provide, deliver, arrange for, pay for, or reimburse any of the 11  
costs of assisted reproduction, including limited benefit plans, 12  
plans marketed in the individual or group market by all 13  
associations, whether bona fide or non-bona fide, and coverage 14  
issued under 10 U.S.C. Chapter 55 or coverage issued as a 15  
supplement to that coverage. 16

(2) "Assisted reproduction" has the same meaning as in 17  
section 2907.13 of the Revised Code. 18

(3) "Qualifying employer" means a taxpayer who offered a 19  
qualifying health insurance plan to each of its employees during 20  
the employer's entire taxable year and paid all or a portion of 21  
the premiums for that coverage. 22

(4) "Full-time equivalent employee" means the quotient 23  
obtained by dividing the total number of hours for which 24  
employees were compensated for employment over the taxable year 25  
by two thousand eighty. 26

(B) A nonrefundable credit shall be allowed against a 27  
taxpayer's aggregate tax liability under section 5747.02 of the 28  
Revised Code for a qualifying employer. The credit shall be 29  
claimed in the order required under section 5747.98 of the 30  
Revised Code. 31

The amount of a credit claimed under this section shall 32  
equal one of the following: 33

(1) Fifty thousand dollars if the qualifying employer 34  
employs fewer than fifty full-time equivalent employees; 35

(2) Five hundred thousand dollars if the qualifying 36  
employer employs fifty or more full-time equivalent employees. 37

If a taxpayer holds a direct or indirect equity interest 38  
in a qualifying employer, the taxpayer may claim the taxpayer's 39  
distributive or proportionate share of the credit for the 40  
taxpayer's taxable year that includes the last day of the 41  
entity's taxable year. 42

The taxpayer shall provide, upon request of the tax 43  
commissioner, any documentation necessary to verify the taxpayer 44  
is entitled to the credit under this section. Upon the request 45  
of a qualifying employer, the issuer of a qualifying health 46  
insurance plan shall provide to the qualifying employer 47

documentation sufficient to establish whether the plan meets the 48  
requirements for a tax credit under this section. 49

**Sec. 5747.98.** (A) To provide a uniform procedure for 50  
calculating a taxpayer's aggregate tax liability under section 51  
5747.02 of the Revised Code, a taxpayer shall claim any credits 52  
to which the taxpayer is entitled in the following order: 53

Either the retirement income credit under division (B) of 54  
section 5747.055 of the Revised Code or the lump sum retirement 55  
income credits under divisions (C), (D), and (E) of that 56  
section; 57

Either the senior citizen credit under division (F) of 58  
section 5747.055 of the Revised Code or the lump sum 59  
distribution credit under division (G) of that section; 60

The dependent care credit under section 5747.054 of the 61  
Revised Code; 62

The credit for displaced workers who pay for job training 63  
under section 5747.27 of the Revised Code; 64

The campaign contribution credit under section 5747.29 of 65  
the Revised Code; 66

The twenty-dollar personal exemption credit under section 67  
5747.022 of the Revised Code; 68

The joint filing credit under division ~~(G)~~(E) of section 69  
5747.05 of the Revised Code; 70

The earned income credit under section 5747.71 of the 71  
Revised Code; 72

The nonrefundable credit for education expenses under 73  
section 5747.72 of the Revised Code; 74

The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	75 76 77
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	78 79 80
The nonrefundable vocational job credit under section 5747.057 of the Revised Code;	81 82
<u>The nonrefundable assisted reproduction insurance coverage credit under section 5747.87 of the Revised Code;</u>	83 84
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	85 86
The enterprise zone credit under section 5709.66 of the Revised Code;	87 88
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	89 90 91
The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;	92 93
The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;	94 95
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	96 97 98
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	99 100
The small business investment credit under section 5747.81	101

of the Revised Code;	102
The nonrefundable lead abatement credit under section	103
5747.26 of the Revised Code;	104
The opportunity zone investment credit under section	105
5747.86 of the Revised Code;	106
The enterprise zone credits under section 5709.65 of the	107
Revised Code;	108
The research and development credit under section 5747.331	109
of the Revised Code;	110
The credit for rehabilitating a historic building under	111
section 5747.76 of the Revised Code;	112
The nonrefundable Ohio low-income housing tax credit under	113
section 5747.83 of the Revised Code;	114
The nonrefundable affordable single-family home credit	115
under section 5747.84 of the Revised Code;	116
The nonresident credit under division (A) of section	117
5747.05 of the Revised Code;	118
The credit for a resident's out-of-state income under	119
division (B) of section 5747.05 of the Revised Code;	120
The refundable motion picture and Broadway theatrical	121
production credit under section 5747.66 of the Revised Code;	122
The refundable credit for film and theater capital	123
improvement projects under section 5747.67 of the Revised Code;	124
The refundable jobs creation credit or job retention	125
credit under division (A) of section 5747.058 of the Revised	126
Code;	127

The refundable credit for taxes paid by a qualifying 128  
entity granted under section 5747.059 of the Revised Code; 129

The refundable credits for taxes paid by a qualifying 130  
pass-through entity granted under division (I) of section 131  
5747.08 of the Revised Code; 132

The refundable credit under section 5747.80 of the Revised 133  
Code for losses on loans made to the Ohio venture capital 134  
program under sections 150.01 to 150.10 of the Revised Code; 135

The refundable credit for rehabilitating a historic 136  
building under section 5747.76 of the Revised Code; 137

The refundable credit under section 5747.39 of the Revised 138  
Code for taxes levied under section 5747.38 of the Revised Code 139  
paid by an electing pass-through entity. 140

(B) For any credit, except the refundable credits 141  
enumerated in this section and the credit granted under division 142  
(H) of section 5747.08 of the Revised Code, the amount of the 143  
credit for a taxable year shall not exceed the taxpayer's 144  
aggregate amount of tax due under section 5747.02 of the Revised 145  
Code, after allowing for any other credit that precedes it in 146  
the order required under this section. Any excess amount of a 147  
particular credit may be carried forward if authorized under the 148  
section creating that credit. Nothing in this chapter shall be 149  
construed to allow a taxpayer to claim, directly or indirectly, 150  
a credit more than once for a taxable year. 151

**Section 2.** That existing section 5747.98 of the Revised 152  
Code is hereby repealed. 153

**Section 3.** The enactment by this act of section 5747.87 of 154  
the Revised Code applies to taxable years ending on or after the 155  
effective date of this section. 156