Amendment No. AM_136_0352

<u>H. B. No. 87</u>

As Introduced

_____ moved to amend as follows:

In line 1654, after "<u>reproduction</u>" insert "<u>,</u>"	1
After line 1662, insert:	2
""<u>Dependents" shall, for the first taxable year for which</u>	3
<u>the exemption may be claimed under section 5747.025 of the</u>	4
<u>Revised Code on the basis of a child, also include each child</u>	5
<u>whom the taxpayer intends to adopt but is conceived by another,</u>	6
<u>so long as those adoption arrangements have been made and the</u>	7
<u>taxpayer has incurred adoption expenses in that taxable year.</u>	8
<u>Such a child is not a dependent of the taxpayer that conceives</u>	9
<u>the child for that taxable year.</u>"	10

The motion was _____ agreed to.

<u>SYNOPSIS</u>	11
Children conceived for adoption	12

hsak5pjzpdjkhovystvmzg

R.C. 5747.01 13

Modifies who may claim the dependent exemption in the case 14
of a child who is subject to adoption but conceived by another 15
by, instead of allowing the birth mother to claim the exemption 16
for the year of conception, authorizing the adoptive parents to 17
claim it, provided the adoptive parents incur adoption expenses 18
in that year and regardless of whether the adoption ultimately 19
occurs. 20