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Addendum to Fiscal Note for H.B. 87

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Fiscal Effect of AM0352

Kyuhan Choi, Economist

Amendment summary: AM0352 modifies who may claim the dependent exemption in the case of a child who is subject to adoption but conceived by another. Instead of allowing the birth mother to claim the exemption for the year of conception, the amendment authorizes the adoptive parents to claim the dependent exemption, provided the adoptive parents incur adoption expenses in that year and regardless of whether the adoption ultimately occurs.

Fiscal effect: The amendment may reduce state income tax revenue if adoptive parents claim the exemption in cases where it would not have otherwise been claimed, such as when an Ohio taxpayer adopts an out-of-state child. However, due to the limited number of qualifying cases, the overall fiscal effect is expected to be minimal.