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Legislative Budget
Office

H.B. 297
133rd General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsors: Reps. Ginter and Powell

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SUMMARY

- Authorizes a refundable income tax credit for donations to a qualifying pregnancy resource center.

DETAILED ANALYSIS

Pregnancy resource center donation credit

The bill authorizes a refundable income tax credit for cash donations to certain pregnancy resource centers. To qualify for the credit, the donation must be made to a nonprofit, federally tax-exempt pregnancy resource center, the principal purpose of which is to provide free assistance for pregnant women in carrying their pregnancies to term, including pregnancy tests, ultrasound, prenatal vitamins, maternity clothing, baby clothes and furniture, diapers, cribs and car seats, housing and utilities assistance, and nutritional counseling. Donations to a hospital, nursing home, or residential care facility do not qualify for the credit. The credit is available for donations made directly by a taxpayer or made by a pass-through entity (e.g., LLC or partnership), in which case the owners of the entity claim their distributive share of the credit on their individual returns.

The amount of the credit equals 50% of a taxpayer's donations made during a taxable year beginning in or after 2019.¹

¹ R.C. 5747.77, 5747.08, and 5747.98; Section 3 of the bill.

HISTORY

Action	Date
Introduced	06-20-19
