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A B I L L

To amend sections 3706.01, 5733.98, and 5747.98 and to	1
enact sections 901.13, 1345.021, 5733.46, and	2
5747.75 of the Revised Code to create the Ethanol	3
Incentive Board, to create a tax credit against	4
corporation franchise or income tax liability for	5
investments in ethanol plants whose business plans	6
have been approved by the Board, to provide that	7
ethanol plants are air quality facilities eligible	8
for Ohio Air Quality Development Authority	9
financing, to declare that it is not an unfair or	10
deceptive consumer sales practice to fail to	11

disclose a blending of ethanol into gasoline, and 12
to declare an emergency. 13

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

Section 1. That sections 3706.01, 5733.98, and 5747.98 be 14
amended and sections 901.13, 1345.021, 5733.46, and 5747.75 of the 15
Revised Code be enacted to read as follows: 16

Sec. 901.13. (A) As used in this section: 17

(1) "Ethanol" has the same meaning as in section 5733.46 of 18
the Revised Code. 19

(2) "Facility" means an ethanol production plant that will be 20
located in this state. 21

(B) There is hereby created the ethanol incentive board. The 22
board shall consist of the following five members: the director of 23
agriculture, who shall serve as chairperson of the board, the 24
director of development, the executive director of the Ohio air 25
quality development authority, one member appointed by the speaker 26
of the house of representatives, and one member appointed by the 27
president of the senate. Initial appointments to the board shall 28
be made within thirty days of the effective date of this section. 29
Vacancies shall be filled in the same manner provided for original 30
appointments. Members of the board shall serve without 31
compensation. The board shall meet and conduct its business as 32
directed by the chairperson. The board shall cease to exist 33
January 1, 2014. 34

(C) The board's sole duty is to review any application that 35
is submitted to it under this section. The board shall approve an 36
application only if it determines, by the affirmative vote of all 37
members of the board, that the applicant's business plan for a 38

facility meets the requirements established by division (D) of
this section.

(D) The owner of a facility may apply to the board, on an
application provided by the director of agriculture, for approval
of the facility's business plan under this section. Within sixty
days of receipt of an application, the board shall determine
whether the applicant's business plan meets the following
requirements:

(1) The business plan is for the construction and operation
of a facility.

(2) The business plan contains detailed information
regarding:

(a) The availability and price of corn in the area where the
facility will be located;

(b) The availability and cost of energy needed for operation
of the facility;

(c) The availability of water and waste disposal systems in
the area where the facility will be located;

(d) The availability of labor and a qualified site manager
for the facility.

(3) The business plan analyzes any proposed marketing
agreements for the products produced by the facility.

(4) The facility to be constructed and operated under the
business plan is majority-owned by Ohio farmers or will be prior
to the first day the facility commences production.

(5) The business plan meets any other requirements
established by the board under rules adopted in accordance with
division (G) of this section.

The board shall issue a certificate of approval for each

application approved under this section, and any taxpayer that
invests money in the facility for which a business plan has been
approved may claim a tax credit for such investment under section
5733.46 or 5747.75 of the Revised Code.

(E) Any business plan submitted to the board under this
section is not a public record subject to section 149.43 of the
Revised Code.

(F) The board shall notify the tax commissioner of any
certificate of approval issued under this section, within ten days
of its issuance.

(G) The director of agriculture, in consultation with the
director of development and in accordance with Chapter 119. of the
Revised Code, shall adopt rules necessary to implement this
section, including rules prescribing procedures and forms for
administering this section.

(H) The ethanol incentive board created by this section is
not an agency for purposes of section 101.82 to 101.87 of the
Revised Code.

Sec. 1345.021. (A) As used in this section, "retail dealer"
means a person who owns, operates, controls, or supervises an
establishment at which gasoline is sold or offered for sale to the
public.

(B) When ethanol is blended or mixed into gasoline that is
sold or offered for sale to the public, it is not an unfair or
deceptive act or practice in connection with a consumer
transaction for a retail dealer to fail to disclose either of the
following:

(1) The fact that the gasoline contains ethanol;

(2) The percentage of ethanol that is contained in the
gasoline.

(C) If a retail dealer elects to disclose any of the 98
information specified in division (B) of this section, the dealer 99
may make that disclosure in any form, using any type of sign or 100
label and any size or style of letters, at the retail dealer's 101
discretion. 102

(D) A retail dealer shall not be required to disclose the 103
fact that gasoline contains ethanol and shall not be required to 104
disclose the percentage of ethanol in the gasoline by any law, 105
rule, resolution, or ordinance of any agency or department of the 106
state or any political subdivision of the state. 107

Sec. 3706.01. As used in this chapter: 108

(A) "Governmental agency" means a department, division, or 109
other unit of state government, a municipal corporation, county, 110
township, and other political subdivision, or any other public 111
corporation or agency having the power to acquire, construct, or 112
operate air quality facilities, the United States or any agency 113
thereof, and any agency, commission, or authority established 114
pursuant to an interstate compact or agreement. 115

(B) "Person" means any individual, firm, partnership, 116
association, or corporation, or any combination thereof. 117

(C) "Air contaminant" means particulate matter, dust, fumes, 118
gas, mist, smoke, noise, vapor, heat, radioactivity, radiation, or 119
odorous substance, or any combination thereof. 120

(D) "Air pollution" means the presence in the ambient air of 121
one or more air contaminants in sufficient quantity and of such 122
characteristics and duration as to injure human health or welfare, 123
plant or animal life, or property, or that unreasonably interferes 124
with the comfortable enjoyment of life or property. 125

(E) "Ambient air" means that portion of the atmosphere 126
outside of buildings and other enclosures, stacks, or ducts that 127

surrounds human, plant, or animal life, or property. 128

(F) "Emission" means the release into the outdoor atmosphere 129
of an air contaminant. 130

(G) "Air quality facility" means any of the following: 131

(1) Any method, modification or replacement of property, 132
process, device, structure, or equipment that removes, reduces, 133
prevents, contains, alters, conveys, stores, disperses, or 134
disposes of air contaminants or substances containing air 135
contaminants, or that renders less noxious or reduces the 136
concentration of air contaminants in the ambient air, including, 137
without limitation, facilities and expenditures that qualify as 138
air pollution control facilities under section 103 (C)(4)(F) of 139
the Internal Revenue Code of 1954, as amended, and regulations 140
adopted thereunder, ~~motor;~~ 141

(2) Motor vehicle inspection stations operated in accordance 142
with, and any equipment used for motor vehicle inspections 143
conducted under, section 3704.14 of the Revised Code and rules 144
adopted under it, ~~any;~~ 145

(3) Ethanol or other biofuel facilities, including any 146
equipment used at the ethanol or other biofuel facility for the 147
production of ethanol or other biofuels; 148

(4) Any property or portion thereof used for the collection, 149
storage, treatment, utilization, processing, or final disposal of 150
solid waste resulting from any method, process, device, structure, 151
or equipment that removes, reduces, prevents, contains, alters, 152
conveys, stores, disperses, or disposes of air contaminants, or 153
that renders less noxious or reduces the concentration of air 154
contaminants in the ambient air, ~~and any;~~ 155

(5) Any property, device, or equipment that promotes the 156
reduction of emissions of air contaminants into the ambient air 157
through improvements in the efficiency of energy utilization or 158

energy conservation, ~~and,~~ 159

"Air quality facility" further ~~including~~ includes any 160
property or system to be used in whole or in part for any of ~~such~~ 161
the purposes in divisions (G)(1) to (5) of this section, whether 162
another purpose is also served, and any property or system 163
incidental to or ~~which~~ that has to do with, or the end purpose of 164
which is, any of the foregoing. Air quality facilities that are 165
defined in this division for industry, commerce, distribution, or 166
research, including public utility companies, are hereby 167
determined to be those ~~which~~ that qualify as facilities for the 168
control of air pollution and thermal pollution related to air 169
under Section 13 of Article VIII, Ohio Constitution. 170

(H) "Project" or "air quality project" means any air quality 171
facility, including undivided or other interests therein, acquired 172
or to be acquired or constructed or to be constructed by the Ohio 173
air quality development authority under this chapter, or acquired 174
or to be acquired or constructed or to be constructed by a 175
governmental agency or person with all or a part of the cost 176
thereof being paid from a loan or grant from the authority under 177
this chapter, including all buildings and facilities that the 178
authority determines necessary for the operation of the project, 179
together with all property, rights, easements, and interests that 180
may be required for the operation of the project. 181

(I) "Cost" as applied to an air quality project means the 182
cost of acquisition and construction, the cost of acquisition of 183
all land, rights-of-way, property rights, easements, franchise 184
rights, and interests required for such acquisition and 185
construction, the cost of demolishing or removing any buildings or 186
structures on land so acquired, including the cost of acquiring 187
any lands to which such buildings or structures may be moved, the 188
cost of acquiring or constructing and equipping a principal office 189
and sub-offices of the authority, the cost of diverting highways, 190

interchange of highways, and access roads to private property, 191
including the cost of land or easements for such access roads, the 192
cost of public utility and common carrier relocation or 193
duplication, the cost of all machinery, furnishings, and 194
equipment, financing charges, interest prior to and during 195
construction and for no more than eighteen months after completion 196
of construction, engineering, expenses of research and development 197
with respect to air quality facilities, legal expenses, plans, 198
specifications, surveys, studies, estimates of cost and revenues, 199
working capital, other expenses necessary or incident to 200
determining the feasibility or practicability of acquiring or 201
constructing such project, administrative expense, and such other 202
expense as may be necessary or incident to the acquisition or 203
construction of the project, the financing of such acquisition or 204
construction, including the amount authorized in the resolution of 205
the authority providing for the issuance of air quality revenue 206
bonds to be paid into any special funds from the proceeds of such 207
bonds, and the financing of the placing of such project in 208
operation. Any obligation, cost, or expense incurred by any 209
governmental agency or person for surveys, borings, preparation of 210
plans and specifications, and other engineering services, or any 211
other cost described above, in connection with the acquisition or 212
construction of a project may be regarded as a part of the cost of 213
that project and may be reimbursed out of the proceeds of air 214
quality revenue bonds as authorized by this chapter. 215

(J) "Owner" includes an individual, copartnership, 216
association, or corporation having any title or interest in any 217
property, rights, easements, or interests authorized to be 218
acquired by this chapter. 219

(K) "Revenues" means all rentals and other charges received 220
by the authority for the use or services of any air quality 221
project, any gift or grant received with respect to any air 222

quality project, any moneys received with respect to the lease, 223
sublease, sale, including installment sale or conditional sale, or 224
other disposition of an air quality project, moneys received in 225
repayment of and for interest on any loans made by the authority 226
to a person or governmental agency, whether from the United States 227
or any department, administration, or agency thereof, or 228
otherwise, proceeds of such bonds to the extent that use thereof 229
for payment of principal of, premium, if any, or interest on the 230
bonds is authorized by the authority, proceeds from any insurance, 231
condemnation, or guaranty pertaining to a project or property 232
mortgaged to secure bonds or pertaining to the financing of the 233
project, and income and profit from the investment of the proceeds 234
of air quality revenue bonds or of any revenues. 235

(L) "Public roads" includes all public highways, roads, and 236
streets in the state, whether maintained by the state, county, 237
city, township, or other political subdivision. 238

(M) "Public utility facilities" includes tracks, pipes, 239
mains, conduits, cables, wires, towers, poles, and other equipment 240
and appliances of any public utility. 241

(N) "Construction," unless the context indicates a different 242
meaning or intent, includes reconstruction, enlargement, 243
improvement, or providing furnishings or equipment. 244

(O) "Air quality revenue bonds," unless the context indicates 245
a different meaning or intent, includes air quality revenue notes, 246
air quality revenue renewal notes, and air quality revenue 247
refunding bonds, except that notes issued in anticipation of the 248
issuance of bonds shall have a maximum maturity of five years as 249
provided in section 3706.05 of the Revised Code and notes or 250
renewal notes issued as the definitive obligation may be issued 251
maturing at such time or times with a maximum maturity of forty 252
years from the date of issuance of the original note. 253

(P) "Solid waste" means any garbage; refuse; sludge from a waste water treatment plant, water supply treatment plant, or air pollution control facility; and other discarded material, including solid, liquid, semisolid, or contained gaseous material resulting from industrial, commercial, mining, and agricultural operations, and from community activities, but not including solid or dissolved material in domestic sewage, or solid or dissolved material in irrigation return flows or industrial discharges that are point sources subject to permits under section 402 of the "Federal Water Pollution Control Act Amendments of 1972," 86 Stat. 880, 33 U.S.C.A. 1342, as amended, or source, special nuclear, or byproduct material as defined by the "Atomic Energy Act of 1954," 68 Stat. 921, 42 U.S.C.A. 2011, as amended.

(Q) "Sludge" means any solid, semisolid, or liquid waste, other than a recyclable byproduct, generated from a municipal, commercial, or industrial waste water treatment plant, water supply plant, or air pollution control facility or any other such wastes having similar characteristics and effects.

(R) "Ethanol or other biofuel facility" means a plant at which ethanol or other biofuel is produced.

(S) "Ethanol" means fermentation ethyl alcohol derived from agricultural products, including potatoes, cereal, grains, cheese whey, and sugar beets; forest products; or other renewable or biomass resources, including residue and waste generated from the production, processing, and marketing of agricultural products, forest products, and other renewable or biomass resources, that meets all of the specifications in the American society for testing and materials (ASTM) specification D 4806-88 and is denatured as specified in Parts 20 and 21 of Title 27 of the Code of Federal Regulations.

(T) "Biofuel" means any fuel that is made from cellulosic biomass resources, including renewable organic matter, crop waste

residue, wood, aquatic plants and other crops, animal waste, solid
waste, or sludge, and that is used for the production of energy
for transportation or other purposes.

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Sec. 5733.46. (A) As used in this section:

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(1) "Ethanol" means fermentation ethyl alcohol derived from
agricultural products, including potatoes, cereal, grains, cheese
whey, and sugar beets; forest products; or other renewable
resources, including residue and waste generated from the
production, processing, and marketing of agricultural products,
forest products, and other renewable resources that meet all of
the specifications in the American society for testing and
materials (ASTM) specification D 4806-88 and is denatured as
specified in Parts 20 and 21 of Title 27 of the Code of Federal
Regulations.

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(2) "Certified ethanol plant" means a facility at which
ethanol is produced and for which a certificate has been issued
under section 901.13 of the Revised Code.

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(3) "Money" means United States currency, or a check, draft,
or cashier's check for United States currency, payable on demand
and drawn on a bank.

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(B) Beginning in tax year 2003 and ending in tax year 2013,
there is hereby allowed a nonrefundable credit against the tax
imposed by section 5733.06 of the Revised Code for a taxpayer that
invests money in a certified ethanol plant. The amount of the
credit equals fifty per cent of the money the taxpayer invests in
the plant, but the credit amount shall not exceed five thousand
dollars per taxpayer per certified ethanol plant regardless of the
number of years in which the taxpayer makes investments. The
credit shall be claimed in the tax year immediately following the
calendar year in which the investment was made.

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(C) The taxpayer shall claim the credit in the order required 316
by section 5733.98 of the Revised Code. Any credit amount in 317
excess of the tax due under section 5733.06 of the Revised Code, 318
after allowing for any other credits preceding the credit in that 319
order, may be carried forward for three tax years, but the amount 320
of the excess credit allowed in any such year shall be deducted 321
from the balance carried forward to the next year. 322

(D) The tax commissioner may require that the taxpayer 323
furnish information as is necessary to support the claim for the 324
credit under this section, and no credit shall be allowed unless 325
the information is provided. 326

Sec. 5733.98. (A) To provide a uniform procedure for 328
calculating the amount of tax imposed by section 5733.06 of the 329
Revised Code that is due under this chapter, a taxpayer shall 330
claim any credits to which it is entitled in the following order, 331
except as otherwise provided in section 5733.058 of the Revised 332
Code: 333

(1) The credit for taxes paid by a qualifying pass-through 334
entity allowed under section 5733.0611 of the Revised Code; 335

(2) The credit allowed for financial institutions under 336
section 5733.45 of the Revised Code; 337

(3) The credit for qualifying affiliated groups under section 338
5733.068 of the Revised Code; 339

(4) The subsidiary corporation credit under section 5733.067 340
of the Revised Code; 341

(5) The savings and loan assessment credit under section 342
5733.063 of the Revised Code; 343

(6) The credit for recycling and litter prevention donations 344
under section 5733.064 of the Revised Code; 345

(7) The credit for employers that enter into agreements with child day-care centers under section 5733.36 of the Revised Code;	346 347
(8) The credit for employers that reimburse employee child day-care expenses under section 5733.38 of the Revised Code;	348 349
(9) The credit for maintaining railroad active grade crossing warning devices under section 5733.43 of the Revised Code;	350 351
(10) The credit for purchases of lights and reflectors under section 5733.44 of the Revised Code;	352 353
(11) The job retention credit under division (B) of section 5733.0610 of the Revised Code;	354 355
(12) The credit for manufacturing investments under section 5733.061 of the Revised Code;	356 357
(13) The credit for purchases of new manufacturing machinery and equipment under section 5733.31 or section 5733.311 of the Revised Code;	358 359 360
(14) The second credit for purchases of new manufacturing machinery and equipment under section 5733.33 of the Revised Code;	361 362
(15) The job training credit under section 5733.42 of the Revised Code;	363 364
(16) The credit for qualified research expenses under section 5733.351 of the Revised Code;	365 366
(17) The enterprise zone credit under section 5709.66 of the Revised Code;	367 368
(18) The credit for the eligible costs associated with a voluntary action under section 5733.34 of the Revised Code;	369 370
(19) The credit for employers that establish on-site child day-care under section 5733.37 of the Revised Code;	371 372
(20) <u>The ethanol plant investment credit under section 5733.46 of the Revised Code;</u>	373 374

(21) The credit for purchases of qualifying grape production property under section 5733.32 of the Revised Code;	375 376
(21) (22) The export sales credit under section 5733.069 of the Revised Code;	377 378
(22) (23) The credit for research and development and technology transfer investors under section 5733.35 of the Revised Code;	379 380 381
(23) (24) The enterprise zone credits under section 5709.65 of the Revised Code;	382 383
(24) (25) The credit for using Ohio coal under section 5733.39 of the Revised Code;	384 385
(25) (26) The refundable jobs creation credit under division (A) of section 5733.0610 of the Revised Code.	386 387
(B) For any credit except the refundable jobs creation credit, the amount of the credit for a tax year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit.	388 389 390 391 392 393
<u>Sec. 5747.75. (A) As used in this section:</u>	394
<u>(1) "Ethanol" means fermentation ethyl alcohol derived from agricultural products, including potatoes, cereal, grains, cheese whey, and sugar beets; forest products; or other renewable resources, including residue and waste generated from the production, processing, and marketing of agricultural products, forest products, and other renewable resources that meet all of the specifications in the American society for testing and materials (ASTM) specification D 4806-88 and is denatured as specified in Parts 20 and 21 of Title 27 of the Code of Federal Regulations.</u>	395 396 397 398 399 400 401 402 403 404

(2) "Certified ethanol plant" means a facility at which 405
ethanol is produced and for which a certificate has been issued 406
under section 901.13 of the Revised Code. 407

(3) "Money" means United States currency, or a check, draft, 408
or cashier's check for United States currency, payable on demand 409
and drawn on a bank. 410

(B) Beginning in taxable year 2002 and ending in taxable year 411
2012, there is hereby allowed a nonrefundable credit against the 412
tax imposed by section 5747.02 of the Revised Code for a taxpayer 413
that invests money in a certified ethanol plant. The amount of the 414
credit equals fifty per cent of the money the taxpayer invests in 415
the plant, but the credit amount shall not exceed five thousand 416
dollars per taxpayer per certified ethanol plant regardless of the 417
number of years in which the taxpayer makes investments. The 418
credit shall be claimed for the taxable year during which the 419
investment was made. 420

(C) The taxpayer shall claim the credit in the order required 421
by section 5747.98 of the Revised Code. Any credit amount in 422
excess of the tax due under section 5747.02 of the Revised Code, 423
after allowing for any other credits preceding the credit in that 424
order, may be carried forward for three taxable years, but the 425
amount of the excess credit allowed in any such year shall be 426
deducted from the balance carried forward to the next year. 427

(D) If the taxpayer is a direct or indirect investor in a 429
pass-through entity that has made an investment under this 430
section, the taxpayer may claim its proportionate or distributive 431
share of the credit allowed under this section. 432

(E) The tax commissioner may require that the taxpayer 433
furnish information as is necessary to support the claim for the 434
credit under this section, and no credit shall be allowed unless 435

the information is provided.

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Sec. 5747.98. (A) To provide a uniform procedure for
calculating the amount of tax due under section 5747.02 of the
Revised Code, a taxpayer shall claim any credits to which the
taxpayer is entitled in the following order:

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(1) The retirement income credit under division (B) of
section 5747.055 of the Revised Code;

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(2) The senior citizen credit under division (C) of section
5747.05 of the Revised Code;

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(3) The lump sum distribution credit under division (D) of
section 5747.05 of the Revised Code;

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(4) The dependent care credit under section 5747.054 of the
Revised Code;

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(5) The lump sum retirement income credit under division (C)
of section 5747.055 of the Revised Code;

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(6) The lump sum retirement income credit under division (D)
of section 5747.055 of the Revised Code;

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(7) The lump sum retirement income credit under division (E)
of section 5747.055 of the Revised Code;

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(8) The credit for displaced workers who pay for job training
under section 5747.27 of the Revised Code;

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(9) The campaign contribution credit under section 5747.29 of
the Revised Code;

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(10) The twenty-dollar personal exemption credit under
section 5747.022 of the Revised Code;

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(11) The joint filing credit under division (G) of section
5747.05 of the Revised Code;

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(12) The nonresident credit under division (A) of section

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5747.05 of the Revised Code;	464
(13) The credit for a resident's out-of-state income under	465
division (B) of section 5747.05 of the Revised Code;	466
(14) The credit for employers that enter into agreements with	467
child day-care centers under section 5747.34 of the Revised Code;	468
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(15) The credit for employers that reimburse employee child	470
day-care expenses under section 5747.36 of the Revised Code;	471
(16) The credit for adoption of a minor child under section	472
5747.37 of the Revised Code;	473
(17) The credit for purchases of lights and reflectors under	474
section 5747.38 of the Revised Code;	475
(18) The job retention credit under division (B) of section	476
5747.058 of the Revised Code;	477
(19) The credit for manufacturing investments under section	478
5747.051 of the Revised Code;	479
(20) The credit for purchases of new manufacturing machinery	480
and equipment under section 5747.26 or section 5747.261 of the	481
Revised Code;	482
(21) The second credit for purchases of new manufacturing	483
machinery and equipment and the credit for using Ohio coal under	484
section 5747.31 of the Revised Code;	485
(22) The job training credit under section 5747.39 of the	486
Revised Code;	487
(23) The enterprise zone credit under section 5709.66 of the	488
Revised Code;	489
(24) The credit for the eligible costs associated with a	490
voluntary action under section 5747.32 of the Revised Code;	491
(25) The credit for employers that establish on-site child	492

day-care centers under section 5747.35 of the Revised Code; 493

(26) The ethanol plant investment credit under section 494
5747.75 of the Revised Code; 495

(27) The credit for purchases of qualifying grape production 496
property under section 5747.28 of the Revised Code; 497

~~(27)~~(28) The export sales credit under section 5747.057 of 498
the Revised Code; 499

~~(28)~~(29) The credit for research and development and 500
technology transfer investors under section 5747.33 of the Revised 501
Code; 502

~~(29)~~(30) The enterprise zone credits under section 5709.65 of 503
the Revised Code; 504

~~(30)~~(31) The refundable jobs creation credit under division 505
(A) of section 5747.058 of the Revised Code; 506

~~(31)~~(32) The refundable credit for taxes paid by a qualifying 507
entity granted under section 5747.059 of the Revised Code; 508
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~~(32)~~(33) The refundable credits for taxes paid by a 510
qualifying pass-through entity granted under division (J) of 511
section 5747.08 of the Revised Code. 512

(B) For any credit, except the refundable credits enumerated 513
in divisions (A)~~(30)~~, (31), ~~and~~ (32), and (33) of this section and 514
the credit granted under division (I) of section 5747.08 of the 515
Revised Code, the amount of the credit for a taxable year shall 516
not exceed the tax due after allowing for any other credit that 517
precedes it in the order required under this section. Any excess 518
amount of a particular credit may be carried forward if authorized 519
under the section creating that credit. Nothing in this chapter 520
shall be construed to allow a taxpayer to claim, directly or 521
indirectly, a credit more than once for a taxable year. 522

Section 2. That existing sections 3706.01, 5733.98, and 523
5747.98 of the Revised Code are hereby repealed. 524

Section 3. This act is hereby declared to be an emergency 525
measure necessary for the immediate preservation of the public 526
peace, health, and safety. The reason for such necessity is that 527
the act is vital to stimulating the state's economy and to 528
promoting its number one industry, agriculture. It is imperative 529
that it take effect in time for the spring planting season. 530
Therefore, this act shall go into immediate effect. 531