

**As Reported by the House Agriculture and Natural Resources  
Committee**

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**2001-2002**

**Sub. S. B. No. 144**

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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:**

<b>Section 1.</b> 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

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Revised Code be enacted to read as follows:

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

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

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

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

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

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requirements:

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

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(2) The business plan contains detailed information regarding:

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

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

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

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

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

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(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;

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

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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.

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(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.

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(F) The board shall notify the tax commissioner of any 75  
certificate of approval issued under this section, within ten days 76  
of its issuance. 77

(G) The director of agriculture, in consultation with the 78  
director of development and in accordance with Chapter 119. of the 79  
Revised Code, shall adopt rules necessary to implement this 80  
section, including rules prescribing procedures and forms for 81  
administering this section. 82

(H) The ethanol incentive board created by this section is 83  
not an agency for purposes of section 101.82 to 101.87 of the 84  
Revised Code. 85

**Sec. 1345.021.** (A) As used in this section, "retail dealer" 86  
means a person who owns, operates, controls, or supervises an 87  
establishment at which gasoline is sold or offered for sale to the 88  
public. 89

(B) When ethanol is blended or mixed into gasoline that is 90  
sold or offered for sale to the public, it is not an unfair or 91  
deceptive act or practice in connection with a consumer 92  
transaction for a retail dealer to fail to disclose either of the 93  
following: 94

(1) The fact that the gasoline contains ethanol; 95

(2) The percentage of ethanol that is contained in the 96  
gasoline. 97

(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

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disclose the percentage of ethanol in the gasoline by any law,  
rule, resolution, or ordinance of any agency or department of the  
state or any political subdivision of the state.

**Sec. 3706.01.** As used in this chapter:

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

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

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

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

(E) "Ambient air" means that portion of the atmosphere outside of buildings and other enclosures, stacks, or ducts that surrounds human, plant, or animal life, or property.

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

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

(1) Any method, modification or replacement of property, process, device, structure, or equipment that removes, reduces,

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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~~ that has to do with, or the end purpose of 164  
which is, any of the foregoing. Air quality facilities that are 165

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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

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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

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for payment of principal of, premium, if any, or interest on the  
bonds is authorized by the authority, proceeds from any insurance,  
condemnation, or guaranty pertaining to a project or property  
mortgaged to secure bonds or pertaining to the financing of the  
project, and income and profit from the investment of the proceeds  
of air quality revenue bonds or of any revenues.

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

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

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

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

(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

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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.

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

(1) "Ethanol" means fermentation ethyl alcohol derived from

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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.

(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.

(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.

(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. The credit shall be claimed in the tax year immediately  
following the calendar year in which the investment was made.

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

(D) The tax commissioner may require that the taxpayer

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furnish information as is necessary to support the claim for the 322  
credit under this section, and no credit shall be allowed unless 323  
the information is provided. 324

**Sec. 5733.98.** (A) To provide a uniform procedure for 326  
calculating the amount of tax imposed by section 5733.06 of the 327  
Revised Code that is due under this chapter, a taxpayer shall 328  
claim any credits to which it is entitled in the following order, 329  
except as otherwise provided in section 5733.058 of the Revised 330  
Code: 331

(1) The credit for taxes paid by a qualifying pass-through 332  
entity allowed under section 5733.0611 of the Revised Code; 333

(2) The credit allowed for financial institutions under 334  
section 5733.45 of the Revised Code; 335

(3) The credit for qualifying affiliated groups under section 336  
5733.068 of the Revised Code; 337

(4) The subsidiary corporation credit under section 5733.067 338  
of the Revised Code; 339

(5) The savings and loan assessment credit under section 340  
5733.063 of the Revised Code; 341

(6) The credit for recycling and litter prevention donations 342  
under section 5733.064 of the Revised Code; 343

(7) The credit for employers that enter into agreements with 344  
child day-care centers under section 5733.36 of the Revised Code; 345

(8) The credit for employers that reimburse employee child 346  
day-care expenses under section 5733.38 of the Revised Code; 347

(9) The credit for maintaining railroad active grade crossing 348  
warning devices under section 5733.43 of the Revised Code; 349

(10) The credit for purchases of lights and reflectors under 350  
section 5733.44 of the Revised Code; 351

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(11) The job retention credit under division (B) of section 5733.0610 of the Revised Code;	352 353
(12) The credit for manufacturing investments under section 5733.061 of the Revised Code;	354 355
(13) The credit for purchases of new manufacturing machinery and equipment under section 5733.31 or section 5733.311 of the Revised Code;	356 357 358
(14) The second credit for purchases of new manufacturing machinery and equipment under section 5733.33 of the Revised Code;	359 360
(15) The job training credit under section 5733.42 of the Revised Code;	361 362
(16) The credit for qualified research expenses under section 5733.351 of the Revised Code;	363 364
(17) The enterprise zone credit under section 5709.66 of the Revised Code;	365 366
(18) The credit for the eligible costs associated with a voluntary action under section 5733.34 of the Revised Code;	367 368
(19) The credit for employers that establish on-site child day-care under section 5733.37 of the Revised Code;	369 370
(20) <u>The ethanol plant investment credit under section 5733.46 of the Revised Code;</u>	371 372
<u>(21)</u> The credit for purchases of qualifying grape production property under section 5733.32 of the Revised Code;	373 374
<del>(21)</del> <u>(22)</u> The export sales credit under section 5733.069 of the Revised Code;	375 376
<del>(22)</del> <u>(23)</u> The credit for research and development and technology transfer investors under section 5733.35 of the Revised Code;	377 378 379
<del>(23)</del> <u>(24)</u> The enterprise zone credits under section 5709.65 of	380

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the Revised Code; 381

~~(24)~~(25) The credit for using Ohio coal under section 5733.39 382  
of the Revised Code; 383

~~(25)~~(26) The refundable jobs creation credit under division 384  
(A) of section 5733.0610 of the Revised Code. 385

(B) For any credit except the refundable jobs creation 386  
credit, the amount of the credit for a tax year shall not exceed 387  
the tax due after allowing for any other credit that precedes it 388  
in the order required under this section. Any excess amount of a 389  
particular credit may be carried forward if authorized under the 390  
section creating that credit. 391

**Sec. 5747.75.** (A) As used in this section: 392

(1) "Ethanol" means fermentation ethyl alcohol derived from 393  
agricultural products, including potatoes, cereal, grains, cheese 394  
whey, and sugar beets; forest products; or other renewable 395  
resources, including residue and waste generated from the 396  
production, processing, and marketing of agricultural products, 397  
forest products, and other renewable resources that meet all of 398  
the specifications in the American society for testing and 399  
materials (ASTM) specification D 4806-88 and is denatured as 400  
specified in Parts 20 and 21 of Title 27 of the Code of Federal 401  
Regulations. 402

(2) "Certified ethanol plant" means a facility at which 403  
ethanol is produced and for which a certificate has been issued 404  
under section 901.13 of the Revised Code. 405

(3) "Money" means United States currency, or a check, draft, 406  
or cashier's check for United States currency, payable on demand 407  
and drawn on a bank. 408

(B) Beginning in taxable year 2002 and ending in taxable year 409  
2012, there is hereby allowed a nonrefundable credit against the 410

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tax imposed by section 5747.02 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. The credit shall be claimed for the taxable year during  
which the investment was made.

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

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

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

**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:

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

(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	441
section 5747.05 of the Revised Code;	442
(4) The dependent care credit under section 5747.054 of the	443
Revised Code;	444
(5) The lump sum retirement income credit under division (C)	445
of section 5747.055 of the Revised Code;	446
(6) The lump sum retirement income credit under division (D)	447
of section 5747.055 of the Revised Code;	448
(7) The lump sum retirement income credit under division (E)	449
of section 5747.055 of the Revised Code;	450
(8) The credit for displaced workers who pay for job training	451
under section 5747.27 of the Revised Code;	452
(9) The campaign contribution credit under section 5747.29 of	453
the Revised Code;	454
(10) The twenty-dollar personal exemption credit under	455
section 5747.022 of the Revised Code;	456
(11) The joint filing credit under division (G) of section	457
5747.05 of the Revised Code;	458
(12) The nonresident credit under division (A) of section	459
5747.05 of the Revised Code;	460
(13) The credit for a resident's out-of-state income under	461
division (B) of section 5747.05 of the Revised Code;	462
(14) The credit for employers that enter into agreements with	463
child day-care centers under section 5747.34 of the Revised Code;	464
	465
(15) The credit for employers that reimburse employee child	466
day-care expenses under section 5747.36 of the Revised Code;	467
(16) The credit for adoption of a minor child under section	468
5747.37 of the Revised Code;	469

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(17) The credit for purchases of lights and reflectors under	470
section 5747.38 of the Revised Code;	471
(18) The job retention credit under division (B) of section	472
5747.058 of the Revised Code;	473
(19) The credit for manufacturing investments under section	474
5747.051 of the Revised Code;	475
(20) The credit for purchases of new manufacturing machinery	476
and equipment under section 5747.26 or section 5747.261 of the	477
Revised Code;	478
(21) The second credit for purchases of new manufacturing	479
machinery and equipment and the credit for using Ohio coal under	480
section 5747.31 of the Revised Code;	481
(22) The job training credit under section 5747.39 of the	482
Revised Code;	483
(23) The enterprise zone credit under section 5709.66 of the	484
Revised Code;	485
(24) The credit for the eligible costs associated with a	486
voluntary action under section 5747.32 of the Revised Code;	487
(25) The credit for employers that establish on-site child	488
day-care centers under section 5747.35 of the Revised Code;	489
(26) <u>The ethanol plant investment credit under section</u>	490
<u>5747.75 of the Revised Code;</u>	491
<u>(27)</u> The credit for purchases of qualifying grape production	492
property under section 5747.28 of the Revised Code;	493
<del>+(27)+</del> <u>(28)</u> The export sales credit under section 5747.057 of	494
the Revised Code;	495
<del>+(28)+</del> <u>(29)</u> The credit for research and development and	496
technology transfer investors under section 5747.33 of the Revised	497
Code;	498

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~~+29+~~(30) The enterprise zone credits under section 5709.65 of the Revised Code; 499 500

~~+30+~~(31) The refundable jobs creation credit under division (A) of section 5747.058 of the Revised Code; 501 502

~~+31+~~(32) The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code; 503 504 505

~~+32+~~(33) The refundable credits for taxes paid by a qualifying pass-through entity granted under division (J) of section 5747.08 of the Revised Code. 506 507 508

(B) For any credit, except the refundable credits enumerated in divisions (A)~~+30+~~, (31), ~~and~~ (32), and (33) of this section and the credit granted under division (I) of section 5747.08 of the Revised Code, the amount of the credit for a taxable 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. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year. 509 510 511 512 513 514 515 516 517 518

**Section 2.** That existing sections 3706.01, 5733.98, and 5747.98 of the Revised Code are hereby repealed. 519 520

**Section 3.** This act is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, and safety. The reason for such necessity is that the act is vital to stimulating the state's economy and to promoting its number one industry, agriculture. It is imperative that it take effect in time for the spring planting season. Therefore, this act shall go into immediate effect. 521 522 523 524 525 526 527