

**As Introduced**

**127th General Assembly  
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**S. B. No. 250**

**Senator Carey**

**Cosponsors: Senators Niehaus, Gardner, Seitz, Schuring, Mumper, Austria,  
Harris, Padgett, Amstutz**

**—**

**A B I L L**

To amend sections 5725.31, 5729.07, 5733.42, and 1  
5747.39 of the Revised Code to extend the job 2  
training tax credit for an additional year. 3

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

**Section 1.** That sections 5725.31, 5729.07, 5733.42, and 4  
5747.39 of the Revised Code be amended to read as follows: 5

**Sec. 5725.31.** (A) As used in this section: 6

(1) "Eligible employee" and "eligible training costs" have 7  
the same meanings as in section 5733.42 of the Revised Code. 8

(2) "Tax assessed under this chapter" means, in the case of a 9  
dealer in intangibles, the tax assessed under sections 5725.13 to 10  
5725.17 of the Revised Code and, in the case of a domestic 11  
insurance company, the taxes assessed under sections 5725.18 to 12  
5725.26 of the Revised Code. 13

(3) "Taxpayer" means a dealer in intangibles or a domestic 14  
insurance company subject to a tax assessed under this chapter. 15

(4) "Credit period" means, in the case of a dealer in 16  
intangibles, the calendar year ending on the thirty-first day of 17

December next preceding the day the report is required to be 18  
returned under section 5725.14 of the Revised Code and, in the 19  
case of a domestic insurance company, the calendar year ending on 20  
the thirty-first day of December next preceding the day the annual 21  
statement is required to be returned under section 5725.18 or 22  
5725.181 of the Revised Code. 23

(B) There is hereby allowed a nonrefundable credit against 24  
the tax imposed under this chapter for a taxpayer for which a tax 25  
credit certificate is issued under section 5733.42 of the Revised 26  
Code. The credit may be claimed for credit periods beginning on or 27  
after January 1, 2003, and ending on or before December 31, ~~2007~~ 28  
2008. The amount of the credit for the credit period beginning on 29  
January 1, 2003, shall equal one-half of the average of the 30  
eligible training costs paid or incurred by the taxpayer during 31  
calendar years 1998, 1999, and 2000, not to exceed one thousand 32  
dollars for each eligible employee on account of whom eligible 33  
training costs were paid or incurred by the taxpayer. The amount 34  
of the credit for the credit period beginning on January 1, 2004, 35  
shall equal one-half of the average of the eligible training costs 36  
paid or incurred by the taxpayer during calendar years 2002, 2003, 37  
and 2004, not to exceed one thousand dollars for each eligible 38  
employee on account of whom eligible training costs were paid or 39  
incurred by the taxpayer. The amount of the credit for the credit 40  
period beginning on January 1, 2005, shall equal one-half of the 41  
average of the eligible training costs paid or incurred by the 42  
taxpayer during calendar years 2003, 2004, and 2005, not to exceed 43  
one thousand dollars for each eligible employee on account of whom 44  
eligible training costs were paid or incurred by the taxpayer. The 45  
amount of the credit for the credit period beginning on January 1, 46  
2006, shall equal one-half of the average of the eligible training 47  
costs paid or incurred by the taxpayer during calendar years 2004, 48  
2005, and 2006, not to exceed one thousand dollars for each 49  
eligible employee on account of whom eligible training costs were 50

paid or incurred by the taxpayer. The amount of the credit for the 51  
credit period beginning on January 1, 2007, shall equal one-half 52  
of the average of the eligible training costs paid or incurred by 53  
the taxpayer during calendar years 2005, 2006, and 2007, not to 54  
exceed one thousand dollars for each eligible employee on account 55  
of whom eligible training costs were paid or incurred by the 56  
taxpayer. The amount of the credit for the credit period beginning 57  
on January 1, 2008, shall equal one-half of the average of the 58  
eligible training costs paid or incurred by the taxpayer during 59  
calendar years 2006, 2007, and 2008, not to exceed one thousand 60  
dollars for each eligible employee on account of whom eligible 61  
training costs were paid or incurred by the taxpayer. 62

The credit claimed by a taxpayer each credit period shall not 63  
exceed one hundred thousand dollars. 64

A taxpayer shall apply to the director of job and family 65  
services for a tax credit certificate in the manner prescribed by 66  
division (C) of section 5733.42 of the Revised Code. Divisions (C) 67  
to (H) of that section govern the tax credit allowed by this 68  
section, except that "credit period" shall be substituted for "tax 69  
year with respect to a calendar year" wherever that phrase appears 70  
in those divisions and that a taxpayer under this section shall be 71  
considered a taxpayer for the purposes of that section. 72

A taxpayer may carry forward the credit allowed under this 73  
section to the extent that the credit exceeds the taxpayer's tax 74  
due for the credit period. The taxpayer may carry the excess 75  
credit forward for three credit periods following the credit 76  
period for which the credit is first claimed under this section. 77  
The credit allowed by this section is in addition to any credit 78  
allowed under section 5729.031 of the Revised Code. 79

**Sec. 5729.07.** As used in this section: 80

(A) "Eligible employee" and "eligible training costs" have 81

the same meanings as in section 5733.42 of the Revised Code. 82

(B) "Credit period" means the calendar year ending on the 83  
thirty-first day of December next preceding the day the annual 84  
statement is required to be returned under section 5729.02 of the 85  
Revised Code. 86

There is hereby allowed a nonrefundable credit against the 87  
tax imposed under this chapter for a foreign insurance company for 88  
which a tax credit certificate is issued under section 5733.42 of 89  
the Revised Code. The credit may be claimed for credit periods 90  
beginning on or after January 1, 2003, and ending on or before 91  
December 31, ~~2007~~ 2008. The amount of the credit for the credit 92  
period beginning on January 1, 2003, shall equal one-half of the 93  
average of the eligible training costs paid or incurred by the 94  
company during calendar years 1998, 1999, and 2000, not to exceed 95  
one thousand dollars for each eligible employee on account of whom 96  
eligible training costs were paid or incurred by the company. The 97  
amount of the credit for the credit period beginning on January 1, 98  
2004, shall equal one-half of the average of the eligible training 99  
costs paid or incurred by the company during calendar years 2002, 100  
2003, and 2004, not to exceed one thousand dollars for each 101  
eligible employee on account of whom eligible training costs were 102  
paid or incurred by the company. The amount of the credit for the 103  
credit period beginning on January 1, 2005, shall equal one-half 104  
of the average of the eligible training costs paid or incurred by 105  
the company during calendar years 2003, 2004, and 2005, not to 106  
exceed one thousand dollars for each eligible employee on account 107  
of whom eligible training costs were paid or incurred by the 108  
company. The amount of the credit for the credit period beginning 109  
on January 1, 2006, shall equal one-half of the average of the 110  
eligible training costs paid or incurred by the company during 111  
calendar years 2004, 2005, and 2006, not to exceed one thousand 112  
dollars for each eligible employee on account of whom eligible 113

training costs were paid or incurred by the company. The amount of 114  
the credit for the credit period beginning on January 1, 2007, 115  
shall equal one-half of the average of the eligible training costs 116  
paid or incurred by the company during calendar years 2005, 2006, 117  
and 2007, not to exceed one thousand dollars for each eligible 118  
employee on account of whom eligible training costs were paid or 119  
incurred by the company. The amount of the credit for the credit 120  
period beginning on January 1, 2008, shall equal one-half of the 121  
average of the eligible training costs paid or incurred by the 122  
company during calendar years 2006, 2007, and 2008, not to exceed 123  
one thousand dollars for each eligible employee on account of whom 124  
eligible training costs were paid or incurred by the company. 125

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The credit claimed by a company for each credit period shall 127  
not exceed one hundred thousand dollars. 128

A foreign insurance company shall apply to the director of 129  
job and family services for a tax credit certificate in the manner 130  
prescribed by division (C) of section 5733.42 of the Revised Code. 131  
Divisions (C) to (H) of that section govern the tax credit allowed 132  
by this section, except that "credit period" shall be substituted 133  
for "tax year with respect to a calendar year" wherever that 134  
phrase appears in those divisions and that the company shall be 135  
considered a taxpayer for the purposes of those divisions. 136

A foreign insurance company may carry forward the credit 137  
allowed under this section to the extent that the credit exceeds 138  
the company's tax due for the credit period. The company may carry 139  
the excess credit forward for three credit periods following the 140  
credit period for which the credit is first claimed under this 141  
section. The credit allowed by this section is in addition to any 142  
credit allowed under section 5729.031 of the Revised Code. 143

The reduction in the tax due under this chapter to the extent 144  
of the credit allowed by this section does not increase the amount 145

of the tax otherwise due under section 5729.06 of the Revised Code. 146  
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**Sec. 5733.42.** (A) As used in this section: 148

(1) "Eligible training program" means a program to provide 149  
job skills to eligible employees who are unable effectively to 150  
function on the job due to skill deficiencies or who would 151  
otherwise be displaced because of their skill deficiencies or 152  
inability to use new technology, or to provide job skills to 153  
eligible employees that enable them to perform other job duties 154  
for the taxpayer. Eligible training programs do not include 155  
executive, management, or personal enrichment training programs, 156  
or training programs intended exclusively for personal career 157  
development. 158

(2) "Eligible employee" means an individual who is employed 159  
in this state by a taxpayer and has been so employed by the same 160  
taxpayer for at least one hundred eighty consecutive days before 161  
the day an application for the credit is filed under this section. 162  
"Eligible employee" does not include any employee for which a 163  
credit is claimed pursuant to division (A)(5) of section 5709.65 164  
of the Revised Code for all or any part of the same year, an 165  
employee who is not a full-time employee, or executive or 166  
managerial personnel, except for the immediate supervisors of 167  
nonexecutive, nonmanagerial personnel. 168

(3) "Eligible training costs" means: 169

(a) Direct instructional costs, such as instructor salaries, 170  
materials and supplies, textbooks and manuals, videotapes, and 171  
other instructional media and training equipment used exclusively 172  
for the purpose of training eligible employees; 173

(b) Wages paid to eligible employees for time devoted 174  
exclusively to an eligible training program during normal paid 175

working hours. 176

(4) "Full-time employee" means an individual who is employed 177  
for consideration for at least thirty-five hours per week, or who 178  
renders any other standard of service generally accepted by custom 179  
or specified by contract as full-time employment. 180

(5) "Partnership" includes a limited liability company formed 181  
under Chapter 1705. of the Revised Code or under the laws of 182  
another state, provided that the company is not classified for 183  
federal income tax purposes as an association taxable as a 184  
corporation. 185

(B) There is hereby allowed a nonrefundable credit against 186  
the tax imposed by section 5733.06 of the Revised Code for 187  
taxpayers for which a tax credit certificate is issued under 188  
division (C) of this section. The credit may be claimed for tax 189  
years 2004, 2005, 2006, 2007, ~~and~~ 2008, and 2009. The amount of 190  
the credit for tax year 2004 shall equal one-half of the average 191  
of the eligible training costs paid or incurred by the taxpayer 192  
during calendar years 1999, 2000, and 2001, not to exceed one 193  
thousand dollars for each eligible employee on account of whom 194  
eligible training costs were paid or incurred by the taxpayer 195  
during those calendar years. The amount of the credit for tax year 196  
2005 shall equal one-half of the average of the eligible training 197  
costs paid or incurred by the taxpayer during calendar years 2002, 198  
2003, and 2004, not to exceed one thousand dollars for each 199  
eligible employee on account of whom eligible training costs were 200  
paid or incurred by the taxpayer during those calendar years. The 201  
amount of the credit for tax year 2006 shall equal one-half of the 202  
average of the eligible training costs paid or incurred by the 203  
taxpayer during calendar years 2003, 2004, and 2005, not to exceed 204  
one thousand dollars for each eligible employee on account of whom 205  
eligible training costs were paid or incurred by the taxpayer 206  
during those calendar years. The amount of the credit for tax year 207

2007 shall equal one-half of the average of the eligible training costs paid or incurred by the taxpayer during calendar years 2004, 2005, and 2006, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the taxpayer during those calendar years. The amount of the credit for tax year 2008 shall equal one-half of the average of the eligible training costs paid or incurred by the taxpayer during calendar years 2005, 2006, and 2007, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the taxpayer during those calendar years. The amount of the credit for tax year 2009 shall equal one-half of the average of the eligible training costs paid or incurred by the taxpayer during calendar years 2006, 2007, and 2008, not to exceed one thousand dollars for each eligible employee on account of whom eligible training costs were paid or incurred by the taxpayer during those calendar years.

The credit claimed by a taxpayer each tax year shall not exceed one hundred thousand dollars.

(C) A taxpayer who proposes to conduct an eligible training program may apply to the director of job and family services for a tax credit certificate under this section. The taxpayer may apply for such a certificate for tax years 2004, 2005, 2006, 2007, ~~and~~ 2008, and 2009 subject to division (L) of this section. The director shall prescribe the form of the application, which shall require a detailed description of the proposed training program. The director may require applicants to remit an application fee with each application filed with the director. The fee shall not exceed the reasonable and necessary expenses incurred by the director in receiving, reviewing, and approving such applications and issuing tax credit certificates. Proceeds from fees shall be used solely for the purpose of receiving, reviewing, and approving such applications and issuing such certificates.



After receipt of an application, the director shall authorize 240  
a credit under this section by issuing a tax credit certificate, 241  
in the form prescribed by the director, if the director determines 242  
all of the following: 243

(1) The proposed training program is an eligible training 244  
program under this section; 245

(2) The proposed training program is economically sound and 246  
will benefit the people of this state by improving workforce 247  
skills and strengthening the economy of this state; 248

(3) Receiving the tax credit is a major factor in the 249  
taxpayer's decision to go forward with the training program; 250

(4) Authorization of the credit is consistent with division 251  
(H) of this section. 252

The credit also is allowed for a taxpayer that is a partner 253  
in a partnership that pays or incurs eligible training costs. Such 254  
a taxpayer shall determine the taxpayer's credit amount in the 255  
manner prescribed by division (K) of this section. 256

(D) If the director of job and family services denies an 257  
application for a tax credit certificate, the director shall send 258  
notice of the denial and the reason for denial to the applicant by 259  
certified mail, return receipt requested. If the director 260  
determines that an authorized training program, as actually 261  
conducted, fails to meet the requirements of this section or to 262  
comply with any condition set forth in the authorization, the 263  
director may reduce the amount of the tax credit previously 264  
granted. If the director reduces a tax credit, the director shall 265  
send notice of the reduction and the reason for the reduction to 266  
the taxpayer by certified mail, return receipt requested, and 267  
shall certify the reduction to the tax commissioner or, in the 268  
case of the reduction of a credit claimed by an insurance company, 269  
the superintendent of insurance. The tax commissioner or 270

superintendent of insurance shall reduce the credit that may be 271  
claimed by the taxpayer accordingly. Within sixty days after 272  
receiving a notice of denial or notice of reduction of the tax 273  
credit, an applicant or taxpayer may request, in writing, a 274  
hearing before the director to review the denial or reduction. 275  
Within sixty days after receiving a request that is filed within 276  
the prescribed time, the director shall hold such a hearing at a 277  
location to be determined by the director. Within thirty days 278  
after the hearing is adjourned, the director shall issue a 279  
redetermination affirming, reversing, or modifying the denial or 280  
reduction of the tax credit and send notice of the redetermination 281  
to the applicant or taxpayer by certified mail, return receipt 282  
requested, and shall issue a notice of the redetermination to the 283  
tax commissioner or superintendent of insurance. If an applicant 284  
or taxpayer is aggrieved by the director's redetermination, the 285  
applicant or taxpayer may appeal the redetermination to the board 286  
of tax appeals in the manner prescribed by section 5717.02 of the 287  
Revised Code. 288

(E) A taxpayer to which a tax credit certificate is issued 289  
shall retain records indicating the eligible training costs it 290  
pays or incurs for the eligible training program for which the 291  
certificate is issued for four years following the end of the tax 292  
year for which the credit is claimed. Such records shall be open 293  
to inspection by the director of job and family services upon the 294  
director's request during business hours. 295

Financial statements and other information submitted by an 296  
applicant to the director of job and family services for a tax 297  
credit under this section, and any information taken for any 298  
purpose from such statements or information, are not public 299  
records subject to section 149.43 of the Revised Code. However, 300  
the director of job and family services, the tax commissioner, or 301  
superintendent of insurance may make use of the statements and 302

other information for purposes of issuing public reports or in 303  
connection with court proceedings concerning tax credits allowed 304  
under this section and sections 5725.31, 5729.07, and 5747.39 of 305  
the Revised Code. 306

(F) The director of job and family services, in accordance 307  
with Chapter 119. of the Revised Code, shall adopt rules necessary 308  
to implement this section and sections 5725.31, 5729.07, and 309  
5747.39 of the Revised Code. The rules shall be adopted after 310  
consultation with the tax commissioner and the superintendent of 311  
insurance. The rules shall require that if a taxpayer to which a 312  
tax credit certificate is issued under any of those sections 313  
permanently relocates or transfers employees trained under the tax 314  
credit certificate to another state or country within two years of 315  
receiving the certificate, the taxpayer shall repay the total 316  
amount of the tax credit received by the taxpayer for any 317  
employees permanently relocated or transferred. At the time the 318  
director gives public notice under division (A) of section 119.03 319  
of the Revised Code of the adoption of the rules, the director 320  
shall submit copies of the proposed rules to the chairpersons and 321  
ranking minority members of the standing committees in the senate 322  
and the house of representatives to which legislation on economic 323  
development matters are customarily referred. 324

(G) On or before the thirtieth day of September of 2001, 325  
2003, 2004, 2005, 2006, 2007, ~~and~~ 2008, and 2009 the director of 326  
job and family services shall submit a report to the governor, the 327  
president of the senate, and the speaker of the house of 328  
representatives on the tax credit program under this section and 329  
sections 5725.31, 5729.07, and 5747.39 of the Revised Code. The 330  
report shall include information on the number of training 331  
programs that were authorized under those sections during the 332  
preceding calendar year, a description of each authorized training 333  
program, the dollar amounts of the credits granted, and an 334

estimate of the impact of the credits on the economy of this state. 335  
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(H) The aggregate amount of credits authorized under this section and sections 5725.31, 5729.07, and 5747.39 of the Revised Code shall not exceed twenty million dollars per calendar year. No more than ten million dollars in credits per calendar year shall be authorized for persons engaged primarily in manufacturing. No less than five million dollars in credits per calendar year shall be set aside for persons engaged primarily in activities other than manufacturing and having fewer than five hundred employees. Subject to such limits, the director of job and family services shall adopt a rule under division (F) of this section that establishes criteria and procedures for distribution of the credits. 337  
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(I) A nonrefundable credit allowed under this section shall be claimed in the order required under section 5733.98 of the Revised Code. 349  
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(J) The taxpayer may carry forward any credit amount in excess of its tax due after allowing for any other credits that precede the credit under this section in the order required under section 5733.98 of the Revised Code. The excess credit may be carried forward for three years following the tax year for which it is first claimed under this section. 352  
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(K) A taxpayer that is a partner in a partnership on the last day of the third calendar year of the three-year period during which the partnership pays or incurs eligible training costs may claim a credit under this section for the tax year immediately following that calendar year. The amount of a partner's credit equals the partner's interest in the partnership on the last day of such calendar year multiplied by the credit available to the partnership as computed by the partnership. 358  
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(L) The director of job and family services shall not 366  
authorize any credits under this section and sections 5725.31, 367  
5729.07, and 5747.39 of the Revised Code for eligible training 368  
costs paid or incurred after December 31, ~~2007~~ 2008. 369

**Sec. 5747.39.** (A) As used in this section, "eligible 370  
employee" and "eligible training costs" have the same meanings as 371  
in section 5733.42 of the Revised Code, and "pass-through entity" 372  
includes a sole proprietorship. 373

(B)(1) For taxable years beginning in 2003, 2004, 2005, 2006, 374  
~~and 2007, and 2008~~ there is hereby allowed a nonrefundable credit 375  
against the tax imposed by section 5747.02 of the Revised Code for 376  
a taxpayer that is an investor in a pass-through entity for which 377  
a tax credit certificate is issued under section 5733.42 of the 378  
Revised Code. For the taxable year beginning in 2003, the amount 379  
of eligible training costs for which a credit may be claimed by 380  
all taxpayers that are investors in an entity shall equal one-half 381  
of the average of the eligible training costs incurred by the 382  
entity during calendar years 1999, 2000, and 2001, but shall not 383  
exceed one thousand dollars for each eligible employee on account 384  
of whom such costs were paid or incurred by the entity. The amount 385  
of a taxpayer's credit for the taxpayer's taxable year beginning 386  
in 2003 shall equal the taxpayer's interest in the entity on 387  
December 31, 2001, multiplied by the credit available to the 388  
entity as computed by the entity. 389

(2) For the taxable year beginning in 2004, the amount of the 390  
eligible training costs for which a credit may be claimed by all 391  
taxpayers that are investors in an entity shall equal one-half of 392  
the average of the eligible training costs incurred by the entity 393  
during calendar years 2002, 2003, and 2004, but shall not exceed 394  
one thousand dollars for each eligible employee on account of whom 395  
such costs were paid or incurred by the entity. The amount of a 396

taxpayer's credit for the taxpayer's taxable year beginning in 397  
2004 shall equal the taxpayer's interest in the entity on December 398  
31, 2004, multiplied by the credit available to the entity as 399  
computed by the entity. 400

(3) For the taxable year beginning in 2005, the amount of the 401  
eligible training costs for which a credit may be claimed by all 402  
taxpayers that are investors in an entity shall equal one-half of 403  
the average of the eligible training costs incurred by the entity 404  
during calendar years 2003, 2004, and 2005, but shall not exceed 405  
one thousand dollars for each eligible employee on account of whom 406  
such costs were paid or incurred by the entity. The amount of a 407  
taxpayer's credit for the taxpayer's taxable year beginning in 408  
2005 shall equal the taxpayer's interest in the entity on December 409  
31, 2005, multiplied by the credit available to the entity as 410  
computed by the entity. 411

(4) For the taxable year beginning in 2006, the amount of the 412  
eligible training costs for which a credit may be claimed by all 413  
taxpayers that are investors in an entity shall equal one-half of 414  
the average of the eligible training costs incurred by the entity 415  
during calendar years 2004, 2005, and 2006, but shall not exceed 416  
one thousand dollars for each eligible employee on account of whom 417  
such costs were paid or incurred by the entity. The amount of a 418  
taxpayer's credit for the taxpayer's taxable year beginning in 419  
2006 shall equal the taxpayer's interest in the entity on December 420  
31, 2006, multiplied by the credit available to the entity as 421  
computed by the entity. 422

(5) For the taxable year beginning in 2007, the amount of the 423  
eligible training costs for which a credit may be claimed by all 424  
taxpayers that are investors in an entity shall equal one-half of 425  
the average of the eligible training costs incurred by the entity 426  
during calendar years 2005, 2006, and 2007, but shall not exceed 427  
one thousand dollars for each eligible employee on account of whom 428

such costs were paid or incurred by the entity. The amount of a 429  
taxpayer's credit for the taxpayer's taxable year beginning in 430  
2007 shall equal the taxpayer's interest in the entity on December 431  
31, 2007, multiplied by the credit available to the entity as 432  
computed by the entity. 433

(6) For the taxable year beginning in 2008, the amount of the 434  
eligible training costs for which a credit may be claimed by all 435  
taxpayers that are investors in an entity shall equal one-half of 436  
the average of the eligible training costs incurred by the entity 437  
during calendar years 2006, 2007, and 2008, but shall not exceed 438  
one thousand dollars for each eligible employee on account of whom 439  
such costs were paid or incurred by the entity. The amount of a 440  
taxpayer's credit for the taxpayer's taxable year beginning in 441  
2008 shall equal the taxpayer's interest in the entity on December 442  
31, 2008, multiplied by the credit available to the entity as 443  
computed by the entity. 444

(7) The total amount of credits that may be claimed by all 445  
such taxpayers with respect to each pass-through entity for each 446  
taxable year shall not exceed one hundred thousand dollars. 447

(C) The credit shall be claimed in the order prescribed by 448  
section 5747.98 of the Revised Code. A taxpayer may carry forward 449  
the credit to the extent that the taxpayer's credit exceeds the 450  
taxpayer's tax due after allowing for any other credits that 451  
precede the credit allowed by this section in the order prescribed 452  
by section 5747.98 of the Revised Code. The taxpayer may carry the 453  
excess credit forward for three taxable years following the 454  
taxable year for which the taxpayer first claims the credit under 455  
this section. 456

(D) A pass-through entity shall apply to the director of job 457  
and family services for a tax credit certificate in the manner 458  
prescribed by division (C) of section 5733.42 of the Revised Code. 459  
Divisions (C) to (H) of that section govern the tax credit allowed 460

by this section, except that "taxable year" shall be substituted 461  
for "tax year" wherever that phrase appears in those divisions, 462  
and that "pass-through entity" shall be substituted for "taxpayer" 463  
wherever "taxpayer" appears in those divisions. 464

**Section 2.** That existing sections 5725.31, 5729.07, 5733.42, 465  
and 5747.39 of the Revised Code are hereby repealed. 466