

As Introduced

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Representatives Snitchler, Jordan

**Cosponsors: Representatives Boose, Ruhl, Wagner, Hall, Mandel, Burke,
Grossman, Blessing, Huffman, Adams, J., Morgan, Domenick**

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A B I L L

To amend sections 5725.98, 5729.98, 5733.01, 5733.98, 1
and 5747.98 and to enact sections 5725.34, 2
5729.17, 5733.60, and 5747.67 of the Revised Code 3
to authorize a nonrefundable tax credit for hiring 4
and employing previously unemployed individuals. 5

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

Section 1. That sections 5725.98, 5729.98, 5733.01, 5733.98, 6
and 5747.98 be amended and sections 5725.34, 5729.17, 5733.60, and 7
5747.67 of the Revised Code be enacted to read as follows: 8

Sec. 5725.34. (A) For purposes of this section, "credit 9
period" means, in the case of a dealer in intangibles, the 10
calendar year ending on the thirty-first day of December next 11
preceding the day the report is required to be returned under 12
section 5725.14 of the Revised Code and, in the case of a domestic 13
insurance company, the calendar year ending on the thirty-first 14
day of December next preceding the day the annual statement is 15
required to be returned under section 5725.18 of the Revised Code. 16

(B) A credit is hereby allowed against the tax levied under 17
section 5707.03 and assessed under section 5725.15 of the Revised 18

Code or the tax imposed by section 5725.18 of the Revised Code for 19
a dealer in intangibles or a domestic insurance company that 20
employs an employee meeting each of the following conditions: 21

(1) The employee was unemployed for the four consecutive 22
weeks immediately preceding the date the employee was hired. 23

(2) The employee was hired on or after July 1, 2009, but 24
before July 1, 2010. 25

(3) During employment the employee was lawfully employable in 26
the United States under federal law, as affirmed under division 27
(C) of this section, and resided in this state. 28

(4) The employee has been employed by the dealer in 29
intangibles or insurance company for twenty-four consecutive 30
months for compensation greater than or equal to the average 31
monthly employment compensation benefits paid to persons receiving 32
unemployment compensation pursuant to Chapter 4141. of the Revised 33
Code. 34

The credit equals two thousand four hundred dollars for each 35
such employee. The credit shall be claimed for the credit period 36
that includes the last day of the employee's twenty-fourth month 37
of employment. The credit shall be claimed in the order required 38
under section 5725.98 of the Revised Code. The amount of credit 39
claimed may not exceed the tax otherwise due after allowing for 40
all preceding credits in that order. Excess credit is allowed as a 41
credit in each of the ensuing two credit periods, but the amount 42
of any excess credit claimed in a credit period shall be deducted 43
from the balance carried forward. For purposes of determining 44
duration of employment, employment may include not more than 45
thirteen weeks of service for the employer as personnel provided 46
by a person providing employment service as defined under division 47
(JJ) of section 5739.01 of the Revised Code, except that division 48
(JJ)(2) of that section does not apply. 49

(C) The credit under this section shall not be allowed for a dealer in intangibles or insurance company unless the dealer or insurance company executes a notarized statement affirming that the dealer or insurance company used the federal government's electronic employment verification system, currently known as "E-verify," or a successor system to verify the lawful employment eligibility of each employee on the basis of whom the credit is claimed. The dealer or insurance company shall make the statement available for inspection by the tax commissioner, in the case of a dealer, or by the superintendent of insurance, in the case of an insurance company, upon the commissioner's or superintendent's request.

Sec. 5725.98. (A) To provide a uniform procedure for calculating the amount of tax imposed by section 5725.18 of the Revised Code that is due under this chapter, a taxpayer shall claim any credits and offsets against tax liability to which it is entitled in the following order:

(1) The credit for an insurance company or insurance company group under section 5729.031 of the Revised Code.

(2) The credit for eligible employee training costs under section 5725.31 of the Revised Code.

(3) The credit for hiring an unemployed individual under section 5725.34 of the Revised Code.

(4) The offset of assessments by the Ohio life and health insurance guaranty association permitted by section 3956.20 of the Revised Code.

~~(4)~~(5) The refundable credit for Ohio job creation under section 5725.32 of the Revised Code.

~~(5)~~(6) The refundable credit under section 5729.08 of the Revised Code for losses on loans made under the Ohio venture

capital program under sections 150.01 to 150.10 of the Revised Code. 80
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(B) For any credit except the refundable credits enumerated in ~~divisions (A)(4) and (5)~~ of this section, 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. 82
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Sec. 5729.17. (A) For purposes of this section, "credit period" means the calendar year ending on the thirty-first day of December next preceding the day the annual statement is required to be returned under section 5729.02 of the Revised Code. 91
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(B) A credit is hereby allowed against the tax assessed under Chapter 5729. of the Revised Code for a foreign insurance company that employs an employee meeting each of the following conditions: 95
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(1) The employee was unemployed for the four consecutive weeks immediately preceding the date of hire. 98
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(2) The employee was hired on or after July 1, 2009, but before July 1, 2010. 100
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(3) During employment the employee was lawfully employable in the United States under federal law, as affirmed under division (C) of this section, and resided in this state. 102
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(4) The employee has been employed by the insurance company for twenty-four consecutive months for compensation greater than or equal to the average monthly employment compensation benefits paid to persons receiving unemployment compensation pursuant to Chapter 4141. of the Revised Code. 105
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The credit equals two thousand four hundred dollars for each 110
such employee. The credit shall be claimed for the credit period 111
that includes the last day of the employee's twenty-fourth month 112
of employment. The credit shall be claimed in the order required 113
under section 5729.98 of the Revised Code. The amount of credit 114
claimed may not exceed the tax otherwise due after allowing for 115
all preceding credits in that order. Excess credit is allowed as a 116
credit in each of the ensuing two credit periods, but the amount 117
of any excess credit claimed in a credit period shall be deducted 118
from the balance carried forward. For purposes of determining 119
duration of employment, employment may include not more than 120
thirteen weeks of service for the employer as personnel provided 121
by a person providing employment service as defined under division 122
(JJ) of section 5739.01 of the Revised Code, except that division 123
(JJ)(2) of that section does not apply. 124

(C) The credit under this section shall not be allowed for a 125
foreign insurance company unless the company executes a notarized 126
statement affirming that the company used the federal government's 127
electronic employment verification system, currently known as 128
"E-verify," or a successor system to verify the lawful employment 129
eligibility of each employee on the basis of whom the credit is 130
claimed. The insurance company shall make the statement available 131
for inspection by the superintendent of insurance upon the 132
superintendent's request. 133

Sec. 5729.98. (A) To provide a uniform procedure for 134
calculating the amount of tax due under this chapter, a taxpayer 135
shall claim any credits and offsets against tax liability to which 136
it is entitled in the following order: 137

(1) The credit for an insurance company or insurance company 138
group under section 5729.031 of the Revised Code. 139

(2) The credit for eligible employee training costs under 140

section 5729.07 of the Revised Code.	141
(3) <u>The credit for hiring an unemployed individual under section 5729.17 of the Revised Code.</u>	142 143
(4) The offset of assessments by the Ohio life and health insurance guaranty association against tax liability permitted by section 3956.20 of the Revised Code.	144 145 146
(4) (5) The refundable credit for Ohio job creation under section 5729.032 of the Revised Code.	147 148
(5) (6) The refundable credit under section 5729.08 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code.	149 150 151 152
(B) For any credit except the <u>refundable</u> credits enumerated in divisions (A)(4) and (5) of this section, 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.	153 154 155 156 157 158 159 160 161
Sec. 5733.01. (A) The tax provided by this chapter for domestic corporations shall be the amount charged against each corporation organized for profit under the laws of this state and each nonprofit corporation organized pursuant to Chapter 1729. of the Revised Code, except as provided in sections 5733.09 and 5733.10 of the Revised Code, for the privilege of exercising its franchise during the calendar year in which that amount is payable, and the tax provided by this chapter for foreign corporations shall be the amount charged against each corporation	162 163 164 165 166 167 168 169 170

organized for profit and each nonprofit corporation organized or 171
operating in the same or similar manner as nonprofit corporations 172
organized under Chapter 1729. of the Revised Code, under the laws 173
of any state or country other than this state, except as provided 174
in sections 5733.09 and 5733.10 of the Revised Code, for the 175
privilege of doing business in this state, owning or using a part 176
or all of its capital or property in this state, holding a 177
certificate of compliance with the laws of this state authorizing 178
it to do business in this state, or otherwise having nexus in or 179
with this state under the Constitution of the United States, 180
during the calendar year in which that amount is payable. 181

(B) A corporation is subject to the tax imposed by section 182
5733.06 of the Revised Code for each calendar year that it is so 183
organized, doing business, owning or using a part or all of its 184
capital or property, holding a certificate of compliance, or 185
otherwise having nexus in or with this state under the 186
Constitution of the United States, on the first day of January of 187
that calendar year. 188

(C) Any corporation subject to this chapter that is not 189
subject to the federal income tax shall file its returns and 190
compute its tax liability as required by this chapter in the same 191
manner as if that corporation were subject to the federal income 192
tax. 193

(D) For purposes of this chapter, a federally chartered 194
financial institution shall be deemed to be organized under the 195
laws of the state within which its principal office is located. 196

(E) For purposes of this chapter, any person, as defined in 197
section 5701.01 of the Revised Code, shall be treated as a 198
corporation if the person is classified for federal income tax 199
purposes as an association taxable as a corporation, and an equity 200
interest in the person shall be treated as capital stock of the 201
person. 202

(F) For the purposes of this chapter, "disregarded entity" 203
has the same meaning as in division (D) of section 5745.01 of the 204
Revised Code. 205

(1) A person's interest in a disregarded entity, whether held 206
directly or indirectly, shall be treated as the person's ownership 207
of the assets and liabilities of the disregarded entity, and the 208
income, including gain or loss, shall be included in the person's 209
net income under this chapter. 210

(2) Any sale, exchange, or other disposition of the person's 211
interest in the disregarded entity, whether held directly or 212
indirectly, shall be treated as a sale, exchange, or other 213
disposition of the person's share of the disregarded entity's 214
underlying assets or liabilities, and the gain or loss from such 215
sale, exchange, or disposition shall be included in the person's 216
net income under this chapter. 217

(3) The disregarded entity's payroll, property, and sales 218
factors shall be included in the person's factors. 219

(G) The tax a corporation is required to pay under this 220
chapter shall be as follows: 221

(1)(a) For financial institutions, the greater of the minimum 222
payment required under division (E) of section 5733.06 of the 223
Revised Code or the difference between all taxes charged the 224
financial institution under this chapter, without regard to 225
division (G)(2) of this section, less any credits allowable 226
against such tax. 227

(b) A corporation satisfying the description in division 228
(E)(5), (6), (7), (8), or (10) of section 5751.01 of the Revised 229
Code that is not a financial institution, insurance company, or 230
dealer in intangibles is subject to the taxes imposed under this 231
chapter as a corporation and not subject to tax as a financial 232
institution, and shall pay the greater of the minimum payment 233

required under division (E) of section 5733.06 of the Revised Code 234
or the difference between all the taxes charged under this 235
chapter, without regard to division (G)(2) of this section, less 236
any credits allowable against such tax. 237

(2) For all corporations other than those persons described 238
in division (G)(1)(a) or (b) of this section, the amount under 239
division (G)(2)(a) of this section applicable to the tax year 240
specified less the amount under division (G)(2)(b) of this 241
section: 242

(a)(i) For tax year 2005, the greater of the minimum payment 243
required under division (E) of section 5733.06 of the Revised Code 244
or the difference between all taxes charged the corporation under 245
this chapter and any credits allowable against such tax; 246

(ii) For tax year 2006, the greater of the minimum payment 247
required under division (E) of section 5733.06 of the Revised Code 248
or four-fifths of the difference between all taxes charged the 249
corporation under this chapter and any credits allowable against 250
such tax, except the qualifying pass-through entity tax credit 251
described in division (A)(29) and the refundable credits described 252
in divisions (A)(30) to (34) of section 5733.98 of the Revised 253
Code; 254

(iii) For tax year 2007, the greater of the minimum payment 255
required under division (E) of section 5733.06 of the Revised Code 256
or three-fifths of the difference between all taxes charged the 257
corporation under this chapter and any credits allowable against 258
such tax, except the qualifying pass-through entity tax credit 259
described in division (A)(29) and the refundable credits described 260
in divisions (A)(30) to (34) of section 5733.98 of the Revised 261
Code; 262

(iv) For tax year 2008, the greater of the minimum payment 263
required under division (E) of section 5733.06 of the Revised Code 264

or two-fifths of the difference between all taxes charged the 265
corporation under this chapter and any credits allowable against 266
such tax, except the qualifying pass-through entity tax credit 267
described in division (A)(29) and the refundable credits described 268
in divisions (A)(30) to (34) of section 5733.98 of the Revised 269
Code; 270

(v) For tax year 2009, the greater of the minimum payment 271
required under division (E) of section 5733.06 of the Revised Code 272
or one-fifth of the difference between all taxes charged the 273
corporation under this chapter and any credits allowable against 274
such tax, except the qualifying pass-through entity tax credit 275
described in division (A)(29) and the refundable credits described 276
in ~~divisions (A)(30), (31), (32), and (33)~~ of section 5733.98 of 277
the Revised Code; 278

(vi) For tax year 2010 and each tax year thereafter, no tax. 279

(b) A corporation shall subtract from the amount calculated 280
under division (G)(2)(a)(ii), (iii), (iv), or (v) of this section 281
any qualifying pass-through entity tax credit described in 282
division (A)(29) and any refundable credits described in ~~divisions~~ 283
~~(A)(30) to (34)~~ of section 5733.98 of the Revised Code to which 284
the corporation is entitled. Any unused qualifying pass-through 285
entity tax credit is not refundable. 286

(c) For the purposes of computing the amount of a credit that 287
may be carried forward to a subsequent tax year under division 288
(G)(2) of this section, a credit is utilized against the tax for a 289
tax year to the extent the credit applies against the tax for that 290
tax year, even if the difference is then multiplied by the 291
applicable fraction under division (G)(2)(a) of this section. 292

(3) Nothing in division (G) of this section eliminates or 293
reduces the tax imposed by section 5733.41 of the Revised Code on 294
a qualifying pass-through entity. 295

Sec. 5733.60. A credit is hereby allowed against the tax 296
levied under section 5733.06 of the Revised Code for a taxpayer 297
that employs an employee meeting each of the following conditions: 298

(A) The employee was unemployed for the four consecutive 299
weeks immediately preceding the date of hire. 300

(B) The employee was hired on or after July 1, 2009, but 301
before July 1, 2010. 302

(C) During employment the employee was lawfully employable in 303
the United States under federal law, as affirmed under this 304
section, and resided in this state. 305

(D) The employee has been employed by the taxpayer for 306
twenty-four consecutive months for compensation greater than or 307
equal to the average monthly employment compensation benefits paid 308
to persons receiving unemployment compensation pursuant to Chapter 309
4141. of the Revised Code. 310

The credit equals two thousand four hundred dollars for each 311
such employee. The credit shall be claimed for the taxpayer's 312
taxable year that includes the last day of the employee's 313
twenty-fourth month of employment. The credit shall be claimed in 314
the order required under section 5733.98 of the Revised Code. The 315
amount of credit claimed may not exceed the tax otherwise due 316
after allowing for all preceding credits in that order. Excess 317
credit is allowed as a credit for each of the ensuing two taxable 318
years, but the amount of any excess credit claimed for a taxable 319
year shall be deducted from the balance carried forward. For 320
purposes of determining duration of employment, employment may 321
include not more than thirteen weeks of service for the employer 322
as personnel provided by a person providing employment service as 323
defined under division (JJ) of section 5739.01 of the Revised 324
Code, except that division (JJ)(2) of that section does not apply. 325

The credit under this section shall not be allowed for a taxpayer unless the taxpayer executes a notarized statement affirming that the taxpayer used the federal government's electronic employment verification system, currently known as "E-verify," or a successor system to verify the lawful employment eligibility of each employee on the basis of whom the credit is claimed. The taxpayer shall make the statement available for inspection by the tax commissioner upon the commissioner's request.

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

(1) For tax year 2005, the credit for taxes paid by a qualifying pass-through entity allowed under section 5733.0611 of the Revised Code;

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

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

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

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

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

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

(8) The credit for employers that reimburse employee child care expenses under section 5733.38 of the Revised Code;	356 357
(9) The credit for maintaining railroad active grade crossing warning devices under section 5733.43 of the Revised Code;	358 359
(10) The credit for purchases of lights and reflectors under section 5733.44 of the Revised Code;	360 361
(11) The job retention credit under division (B) of section 5733.0610 of the Revised Code;	362 363
(12) The credit for tax years 2008 and 2009 for selling alternative fuel under section 5733.48 of the Revised Code;	364 365
(13) The second credit for purchases of new manufacturing machinery and equipment under section 5733.33 of the Revised Code;	366 367
(14) The job training credit under section 5733.42 of the Revised Code;	368 369
(15) The credit for qualified research expenses under section 5733.351 of the Revised Code;	370 371
(16) <u>The credit for hiring an unemployed individual under section 5733.60 of the Revised Code;</u>	372 373
<u>(17)</u> The enterprise zone credit under section 5709.66 of the Revised Code;	374 375
(17) <u>(18)</u> The credit for the eligible costs associated with a voluntary action under section 5733.34 of the Revised Code;	376 377
(18) <u>(19)</u> The credit for employers that establish on-site child day-care centers under section 5733.37 of the Revised Code;	378 379
(19) <u>(20)</u> The ethanol plant investment credit under section 5733.46 of the Revised Code;	380 381
(20) <u>(21)</u> The credit for purchases of qualifying grape production property under section 5733.32 of the Revised Code;	382 383
(21) <u>(22)</u> The export sales credit under section 5733.069 of	384

the Revised Code;	385
(22) <u>(23)</u> The credit for research and development and	386
technology transfer investors under section 5733.35 of the Revised	387
Code;	388
(23) <u>(24)</u> The enterprise zone credits under section 5709.65 of	389
the Revised Code;	390
(24) <u>(25)</u> The credit for using Ohio coal under section 5733.39	391
of the Revised Code;	392
(25) <u>(26)</u> The credit for small telephone companies under	393
section 5733.57 of the Revised Code;	394
(26) <u>(27)</u> The credit for eligible nonrecurring 9-1-1 charges	395
under section 5733.55 of the Revised Code;	396
(27) <u>(28)</u> For tax year 2005, the credit for providing programs	397
to aid the communicatively impaired under division (A) of section	398
5733.56 of the Revised Code;	399
(28) <u>(29)</u> The research and development credit under section	400
5733.352 of the Revised Code;	401
(29) <u>(30)</u> For tax years 2006 and subsequent tax years, the	402
credit for taxes paid by a qualifying pass-through entity allowed	403
under section 5733.0611 of the Revised Code;	404
(30) <u>(31)</u> The refundable credit for rehabilitating a historic	405
building under section 5733.47 of the Revised Code;	406
(31) <u>(32)</u> The refundable jobs creation credit under division	407
(A) of section 5733.0610 of the Revised Code;	408
(32) <u>(33)</u> The refundable credit for tax withheld under	409
division (B)(2) of section 5747.062 of the Revised Code;	410
(33) <u>(34)</u> The refundable credit under section 5733.49 of the	411
Revised Code for losses on loans made to the Ohio venture capital	412
program under sections 150.01 to 150.10 of the Revised Code;	413

~~(34)~~(35) For tax years 2006, 2007, and 2008, the refundable 414
credit allowable under division (B) of section 5733.56 of the 415
Revised Code. 416

(B) For any credit except the refundable credits enumerated 417
in ~~divisions (A)(30) to (34)~~ of this section, the amount of the 418
credit for a tax year shall not exceed the tax due after allowing 419
for any other credit that precedes it in the order required under 420
this section. Any excess amount of a particular credit may be 421
carried forward if authorized under the section creating that 422
credit. 423

Sec. 5747.67. A credit is hereby allowed against the tax 424
levied under section 5747.02 of the Revised Code for a taxpayer 425
that employs an employee meeting each of the following conditions: 426

(A) The employee was unemployed for the four consecutive 427
weeks immediately preceding the date of hire. 428

(B) The employee was hired on or after July 1, 2009, but 429
before July 1, 2010. 430

(C) During employment the employee was lawfully employable in 431
the United States under federal law, as affirmed under this 432
section, and resided in this state. 433

(D) The employee has been employed by the taxpayer for 434
twenty-four consecutive months for compensation greater than or 435
equal to the average monthly employment compensation benefits paid 436
to persons receiving unemployment compensation pursuant to Chapter 437
4141. of the Revised Code. 438

The credit equals two thousand four hundred dollars for each 439
such employee. The credit shall be claimed for the taxpayer's 440
taxable year that includes the last day of the employee's 441
twenty-fourth month of employment. The credit shall be claimed in 442
the order required under section 5747.98 of the Revised Code. The 443

amount of credit claimed may not exceed the tax otherwise due 444
after allowing for all preceding credits in that order. Excess 445
credit is allowed as a credit in each of the ensuing two taxable 446
years, but the amount of any excess credit claimed in a taxable 447
year shall be deducted from the balance carried forward. For 448
purposes of determining duration of employment, employment may 449
include not more than thirteen weeks of service for the employer 450
as personnel provided by a person providing employment service as 451
defined under division (JJ) of section 5739.01 of the Revised 452
Code, except that division (JJ)(2) of that section does not apply. 453

The credit under this section shall not be allowed for a 454
taxpayer unless the taxpayer executes a notarized statement 455
affirming that the taxpayer used the federal government's 456
electronic employment verification system, currently known as 457
"E-verify," or a successor system to verify the lawful employment 458
eligibility of each employee on the basis of whom the credit is 459
claimed. The taxpayer shall make the statement available for 460
inspection by the tax commissioner upon the commissioner's 461
request. 462

Nothing in this section prohibits or disallows pass-through 463
treatment of the credit by a pass-through entity. 464

Sec. 5747.98. (A) To provide a uniform procedure for 465
calculating the amount of tax due under section 5747.02 of the 466
Revised Code, a taxpayer shall claim any credits to which the 467
taxpayer is entitled in the following order: 468

(1) The retirement income credit under division (B) of 469
section 5747.055 of the Revised Code; 470

(2) The senior citizen credit under division (C) of section 471
5747.05 of the Revised Code; 472

(3) The lump sum distribution credit under division (D) of 473

section 5747.05 of the Revised Code;	474
(4) The dependent care credit under section 5747.054 of the Revised Code;	475 476
(5) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	477 478
(6) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	479 480
(7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	481 482
(8) The low-income credit under section 5747.056 of the Revised Code;	483 484
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	485 486
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	487 488
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	489 490
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	491 492
(13) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	493 494
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	495 496
(15) The credit for employers that enter into agreements with child day-care centers under section 5747.34 of the Revised Code;	497 498
(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	499 500
(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	501 502

(18) <u>The credit for hiring an unemployed individual under section 5747.67 of the Revised Code;</u>	503 504
<u>(19)</u> The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	505 506
(19) <u>(20)</u> The job retention credit under division (B) of section 5747.058 of the Revised Code;	507 508
(20) <u>(21)</u> The credit for selling alternative fuel under section 5747.77 of the Revised Code;	509 510
(21) <u>(22)</u> The second credit for purchases of new manufacturing machinery and equipment and the credit for using Ohio coal under section 5747.31 of the Revised Code;	511 512 513
(22) <u>(23)</u> The job training credit under section 5747.39 of the Revised Code;	514 515
(23) <u>(24)</u> The enterprise zone credit under section 5709.66 of the Revised Code;	516 517
(24) <u>(25)</u> The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;	518 519
(25) <u>(26)</u> The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;	520 521
(26) <u>(27)</u> The ethanol plant investment credit under section 5747.75 of the Revised Code;	522 523
(27) <u>(28)</u> The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	524 525
(28) <u>(29)</u> The export sales credit under section 5747.057 of the Revised Code;	526 527
(29) <u>(30)</u> The credit for research and development and technology transfer investors under section 5747.33 of the Revised Code;	528 529 530
(30) <u>(31)</u> The enterprise zone credits under section 5709.65 of	531

the Revised Code;	532
(31) <u>(32)</u> The research and development credit under section 5747.331 of the Revised Code;	533 534
(32) <u>(33)</u> The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	535 536
(33) <u>(34)</u> The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	537 538
(34) <u>(35)</u> The refundable jobs creation credit under division (A) of section 5747.058 of the Revised Code;	539 540
(35) <u>(36)</u> The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	541 542
(36) <u>(37)</u> The refundable credits for taxes paid by a qualifying pass-through entity granted under division (J) of section 5747.08 of the Revised Code;	543 544 545
(37) <u>(38)</u> The refundable credit for tax withheld under division (B)(1) of section 5747.062 of the Revised Code;	546 547
(38) <u>(39)</u> The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code.	548 549 550
(B) For any credit, except the <u>refundable</u> credits enumerated in divisions (A)(33) to (38) 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.	551 552 553 554 555 556 557 558 559 560 561

Section 2. That existing sections 5725.98, 5729.98, 5733.01, 562
5733.98, and 5747.98 of the Revised Code are hereby repealed. 563