

As Introduced

**129th General Assembly
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H. B. No. 206

Representative Stinziano

Cosponsors: Representatives Ashford, Milkovich, O'Brien, Reece, Yuko

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A B I L L

To amend sections 5747.08, 5747.113, and 5747.98 and 1
to enact sections 5502.53 and 5747.65 of the 2
Revised Code to allow taxpayers to contribute a 3
portion of their income tax refunds to community 4
policing efforts and to grant a nonrefundable 5
income tax credit for taxpayers who donate to 6
community safety programs. 7

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

Section 1. That sections 5747.08, 5747.113, and 5747.98 be 8
amended and sections 5502.53 and 5747.65 of the Revised Code be 9
enacted to read as follows: 10

Sec. 5502.53. (A) There is hereby created in the state 11
treasury the community policing fund, which shall consist of money 12
contributed to it under section 5747.113 of the Revised Code and 13
of contributions made directly to it. Any person or entity may 14
contribute directly to the fund in addition to or independently of 15
the income tax refund contribution system established in section 16
5747.113 of the Revised Code. 17

(B) Upon application, the director of public safety shall 18
grant money in the fund to community safety programs. 19

(C) The director shall adopt rules under Chapter 119. of the Revised Code establishing all of the following: 20
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(1) Forms and procedures by which programs may apply for a grant under this section and to apply for approval to receive contributions for which an income tax credit may be claimed under section 5747.65 of the Revised Code; 22
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(2) Criteria for reviewing, evaluating, and approving or denying grant applications; 26
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(3) Criteria for determining the amount of grants awarded under this section; 28
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(4) Definitions and standards applicable to determining whether a program meets the requirements established in division (B) of this section for the purpose of receiving a grant under this section or being approved to receive contributions for which an income tax credit may be claimed under section 5747.65 of the Revised Code; 30
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(5) The process for appealing eligibility determinations; 36

(6) Any other rules necessary to administer the grant program established in this section. 37
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(D) An eligibility determination, a grant approval, or a grant denial made under this section may not be appealed under Chapter 119. or any other provision of the Revised Code. 39
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(E) The director shall compile and post on the department's web site a list of community safety programs that qualify for the grants under this section and are approved for the purpose of determining a taxpayer's eligibility for the community safety program income tax credit under section 5747.65 of the Revised Code. 42
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(F) As used in this section, "community safety program" means a law enforcement volunteer program formed to observe activities 48
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within a neighborhood, to report the volunteers' observations to a 50
law enforcement agency, and to take other actions intended to 51
reduce crime or other violations of state law or municipal 52
ordinances and resolutions in the neighborhood. "Law enforcement 53
agency" has the same meaning as in section 109.573 of the Revised 54
Code and also includes the office of any village marshal, any 55
police force of a metropolitan housing authority, any state 56
university law enforcement officer department, the office of any 57
township constable, and any other state agency or municipal, 58
township, or county department that enforces laws or regulations. 59

Sec. 5747.08. An annual return with respect to the tax 60
imposed by section 5747.02 of the Revised Code and each tax 61
imposed under Chapter 5748. of the Revised Code shall be made by 62
every taxpayer for any taxable year for which the taxpayer is 63
liable for the tax imposed by that section or under that chapter, 64
unless the total credits allowed under divisions (E), (F), and (G) 65
of section 5747.05 of the Revised Code for the year are equal to 66
or exceed the tax imposed by section 5747.02 of the Revised Code, 67
in which case no return shall be required unless the taxpayer is 68
liable for a tax imposed pursuant to Chapter 5748. of the Revised 69
Code. 70

(A) If an individual is deceased, any return or notice 71
required of that individual under this chapter shall be made and 72
filed by that decedent's executor, administrator, or other person 73
charged with the property of that decedent. 74

(B) If an individual is unable to make a return or notice 75
required by this chapter, the return or notice required of that 76
individual shall be made and filed by the individual's duly 77
authorized agent, guardian, conservator, fiduciary, or other 78
person charged with the care of the person or property of that 79
individual. 80

(C) Returns or notices required of an estate or a trust shall 81
be made and filed by the fiduciary of the estate or trust. 82

(D)(1)(a) Except as otherwise provided in division (D)(1)(b) 83
of this section, any pass-through entity may file a single return 84
on behalf of one or more of the entity's investors other than an 85
investor that is a person subject to the tax imposed under section 86
5733.06 of the Revised Code. The single return shall set forth the 87
name, address, and social security number or other identifying 88
number of each of those pass-through entity investors and shall 89
indicate the distributive share of each of those pass-through 90
entity investor's income taxable in this state in accordance with 91
sections 5747.20 to 5747.231 of the Revised Code. Such 92
pass-through entity investors for whom the pass-through entity 93
elects to file a single return are not entitled to the exemption 94
or credit provided for by sections 5747.02 and 5747.022 of the 95
Revised Code; shall calculate the tax before business credits at 96
the highest rate of tax set forth in section 5747.02 of the 97
Revised Code for the taxable year for which the return is filed; 98
and are entitled to only their distributive share of the business 99
credits as defined in division (D)(2) of this section. A single 100
check drawn by the pass-through entity shall accompany the return 101
in full payment of the tax due, as shown on the single return, for 102
such investors, other than investors who are persons subject to 103
the tax imposed under section 5733.06 of the Revised Code. 104

(b)(i) A pass-through entity shall not include in such a 105
single return any investor that is a trust to the extent that any 106
direct or indirect current, future, or contingent beneficiary of 107
the trust is a person subject to the tax imposed under section 108
5733.06 of the Revised Code. 109

(ii) A pass-through entity shall not include in such a single 110
return any investor that is itself a pass-through entity to the 111
extent that any direct or indirect investor in the second 112

pass-through entity is a person subject to the tax imposed under 113
section 5733.06 of the Revised Code. 114

(c) Nothing in division (D) of this section precludes the tax 115
commissioner from requiring such investors to file the return and 116
make the payment of taxes and related interest, penalty, and 117
interest penalty required by this section or section 5747.02, 118
5747.09, or 5747.15 of the Revised Code. Nothing in division (D) 119
of this section shall be construed to provide to such an investor 120
or pass-through entity any additional deduction or credit, other 121
than the credit provided by division (J) of this section, solely 122
on account of the entity's filing a return in accordance with this 123
section. Such a pass-through entity also shall make the filing and 124
payment of estimated taxes on behalf of the pass-through entity 125
investors other than an investor that is a person subject to the 126
tax imposed under section 5733.06 of the Revised Code. 127

(2) For the purposes of this section, "business credits" 128
means the credits listed in section 5747.98 of the Revised Code 129
excluding the following credits: 130

(a) The retirement credit under division (B) of section 131
5747.055 of the Revised Code; 132

(b) The senior citizen credit under division (C) of section 133
5747.05 of the Revised Code; 134

(c) The lump sum distribution credit under division (D) of 135
section 5747.05 of the Revised Code; 136

(d) The dependent care credit under section 5747.054 of the 137
Revised Code; 138

(e) The lump sum retirement income credit under division (C) 139
of section 5747.055 of the Revised Code; 140

(f) The lump sum retirement income credit under division (D) 141
of section 5747.055 of the Revised Code; 142

(g) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	143 144
(h) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	145 146
(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	147 148
(j) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	149 150
(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	151 152
(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	153 154
(m) The low-income credit under section 5747.056 of the Revised Code;	155 156
<u>(n) The community safety program contribution credit under section 5747.65 of the Revised Code.</u>	157 158
(3) The election provided for under division (D) of this section applies only to the taxable year for which the election is made by the pass-through entity. Unless the tax commissioner provides otherwise, this election, once made, is binding and irrevocable for the taxable year for which the election is made. Nothing in this division shall be construed to provide for any deduction or credit that would not be allowable if a nonresident pass-through entity investor were to file an annual return.	159 160 161 162 163 164 165 166
(4) If a pass-through entity makes the election provided for under division (D) of this section, the pass-through entity shall be liable for any additional taxes, interest, interest penalty, or penalties imposed by this chapter if the tax commissioner finds that the single return does not reflect the correct tax due by the pass-through entity investors covered by that return. Nothing in	167 168 169 170 171 172

this division shall be construed to limit or alter the liability, 173
if any, imposed on pass-through entity investors for unpaid or 174
underpaid taxes, interest, interest penalty, or penalties as a 175
result of the pass-through entity's making the election provided 176
for under division (D) of this section. For the purposes of 177
division (D) of this section, "correct tax due" means the tax that 178
would have been paid by the pass-through entity had the single 179
return been filed in a manner reflecting the tax commissioner's 180
findings. Nothing in division (D) of this section shall be 181
construed to make or hold a pass-through entity liable for tax 182
attributable to a pass-through entity investor's income from a 183
source other than the pass-through entity electing to file the 184
single return. 185

(E) If a husband and wife file a joint federal income tax 186
return for a taxable year, they shall file a joint return under 187
this section for that taxable year, and their liabilities are 188
joint and several, but, if the federal income tax liability of 189
either spouse is determined on a separate federal income tax 190
return, they shall file separate returns under this section. 191

If either spouse is not required to file a federal income tax 192
return and either or both are required to file a return pursuant 193
to this chapter, they may elect to file separate or joint returns, 194
and, pursuant to that election, their liabilities are separate or 195
joint and several. If a husband and wife file separate returns 196
pursuant to this chapter, each must claim the taxpayer's own 197
exemption, but not both, as authorized under section 5747.02 of 198
the Revised Code on the taxpayer's own return. 199

(F) Each return or notice required to be filed under this 200
section shall contain the signature of the taxpayer or the 201
taxpayer's duly authorized agent and of the person who prepared 202
the return for the taxpayer, and shall include the taxpayer's 203
social security number. Each return shall be verified by a 204

declaration under the penalties of perjury. The tax commissioner 205
shall prescribe the form that the signature and declaration shall 206
take. 207

(G) Each return or notice required to be filed under this 208
section shall be made and filed as required by section 5747.04 of 209
the Revised Code, on or before the fifteenth day of April of each 210
year, on forms that the tax commissioner shall prescribe, together 211
with remittance made payable to the treasurer of state in the 212
combined amount of the state and all school district income taxes 213
shown to be due on the form, unless the combined amount shown to 214
be due is one dollar or less, in which case that amount need not 215
be remitted. 216

Upon good cause shown, the tax commissioner may extend the 217
period for filing any notice or return required to be filed under 218
this section and may adopt rules relating to extensions. If the 219
extension results in an extension of time for the payment of any 220
state or school district income tax liability with respect to 221
which the return is filed, the taxpayer shall pay at the time the 222
tax liability is paid an amount of interest computed at the rate 223
per annum prescribed by section 5703.47 of the Revised Code on 224
that liability from the time that payment is due without extension 225
to the time of actual payment. Except as provided in section 226
5747.132 of the Revised Code, in addition to all other interest 227
charges and penalties, all taxes imposed under this chapter or 228
Chapter 5748. of the Revised Code and remaining unpaid after they 229
become due, except combined amounts due of one dollar or less, 230
bear interest at the rate per annum prescribed by section 5703.47 231
of the Revised Code until paid or until the day an assessment is 232
issued under section 5747.13 of the Revised Code, whichever occurs 233
first. 234

If the tax commissioner considers it necessary in order to 235
ensure the payment of the tax imposed by section 5747.02 of the 236

Revised Code or any tax imposed under Chapter 5748. of the Revised Code, the tax commissioner may require returns and payments to be made otherwise than as provided in this section.

To the extent that any provision in this division conflicts with any provision in section 5747.026 of the Revised Code, the provision in that section prevails.

(H) If any report, claim, statement, or other document required to be filed, or any payment required to be made, within a prescribed period or on or before a prescribed date under this chapter is delivered after that period or that date by United States mail to the agency, officer, or office with which the report, claim, statement, or other document is required to be filed, or to which the payment is required to be made, the date of the postmark stamped on the cover in which the report, claim, statement, or other document, or payment is mailed shall be deemed to be the date of delivery or the date of payment.

If a payment is required to be made by electronic funds transfer pursuant to section 5747.072 of the Revised Code, the payment is considered to be made when the payment is received by the treasurer of state or credited to an account designated by the treasurer of state for the receipt of tax payments.

"The date of the postmark" means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the United States postal service.

(I) The amounts withheld by the employer pursuant to section 5747.06 of the Revised Code shall be allowed to the recipient of the compensation as credits against payment of the appropriate taxes imposed on the recipient by section 5747.02 and under Chapter 5748. of the Revised Code.

(J) If, in accordance with division (D) of this section, a pass-through entity elects to file a single return and if any

investor is required to file the return and make the payment of 268
taxes required by this chapter on account of the investor's other 269
income that is not included in a single return filed by a 270
pass-through entity, the investor is entitled to a refundable 271
credit equal to the investor's proportionate share of the tax paid 272
by the pass-through entity on behalf of the investor. The investor 273
shall claim the credit for the investor's taxable year in which or 274
with which ends the taxable year of the pass-through entity. 275
Nothing in this chapter shall be construed to allow any credit 276
provided in this chapter to be claimed more than once. For the 277
purposes of computing any interest, penalty, or interest penalty, 278
the investor shall be deemed to have paid the refundable credit 279
provided by this division on the day that the pass-through entity 280
paid the estimated tax or the tax giving rise to the credit. 281

(K) The tax commissioner shall ensure that each return 282
required to be filed under this section includes a box that the 283
taxpayer may check to authorize a paid tax preparer who prepared 284
the return to communicate with the department of taxation about 285
matters pertaining to the return. The return or instructions 286
accompanying the return shall indicate that by checking the box 287
the taxpayer authorizes the department of taxation to contact the 288
preparer concerning questions that arise during the processing of 289
the return and authorizes the preparer only to provide the 290
department with information that is missing from the return, to 291
contact the department for information about the processing of the 292
return or the status of the taxpayer's refund or payments, and to 293
respond to notices about mathematical errors, offsets, or return 294
preparation that the taxpayer has received from the department and 295
has shown to the preparer. 296

(L) The tax commissioner shall permit individual taxpayers to 297
instruct the department of taxation to cause any refund of 298
overpaid taxes to be deposited directly into a checking account, 299

savings account, or an individual retirement account or individual 300
retirement annuity, or preexisting college savings plan or program 301
account offered by the Ohio tuition trust authority under Chapter 302
3334. of the Revised Code, as designated by the taxpayer, when the 303
taxpayer files the annual return required by this section 304
electronically. 305

(M) The tax commissioner may adopt rules to administer this 306
section. 307

Sec. 5747.113. (A) Any taxpayer claiming a refund under 308
section 5747.11 of the Revised Code ~~for taxable years ending on or~~ 309
~~after October 14, 1983,~~ who wishes to contribute any part of the 310
taxpayer's refund to the natural areas and preserves fund created 311
in section 1517.11 of the Revised Code, the nongame and endangered 312
wildlife fund created in section 1531.26 of the Revised Code, the 313
military injury relief fund created in section 5101.98 of the 314
Revised Code, the community policing fund created in section 315
5502.53 of the Revised Code, or all of those funds, may designate 316
on the taxpayer's income tax return the amount that the taxpayer 317
wishes to contribute to the fund or funds. A designated 318
contribution is irrevocable upon the filing of the return and 319
shall be made in the full amount designated if the refund found 320
due the taxpayer upon the initial processing of the taxpayer's 321
return, after any deductions including those required by section 322
5747.12 of the Revised Code, is greater than or equal to the 323
designated contribution. If the refund due as initially determined 324
is less than the designated contribution, the contribution shall 325
be made in the full amount of the refund. The tax commissioner 326
shall subtract the amount of the contribution from the amount of 327
the refund initially found due the taxpayer and shall certify the 328
difference to the director of budget and management and treasurer 329
of state for payment to the taxpayer in accordance with section 330
5747.11 of the Revised Code. For the purpose of any subsequent 331

determination of the taxpayer's net tax payment, the contribution 332
shall be considered a part of the refund paid to the taxpayer. 333

(B) The tax commissioner shall provide a space on the income 334
tax return form in which a taxpayer may indicate that the taxpayer 335
wishes to make a donation in accordance with this section. The tax 336
commissioner shall also print in the instructions accompanying the 337
income tax return form a description of the purposes for which the 338
natural areas and preserves fund, the nongame and endangered 339
wildlife fund, ~~and~~ the military injury relief fund, and the 340
community policing fund were created and the use of moneys from 341
the income tax refund contribution system established in this 342
section. No person shall designate on the person's income tax 343
return any part of a refund claimed under section 5747.11 of the 344
Revised Code as a contribution to any fund other than the natural 345
areas and preserves fund, the nongame and endangered wildlife 346
fund, the military injury relief fund, ~~or all of those funds~~ the 347
community policing fund. 348

(C) The money collected under the income tax refund 349
contribution system established in this section shall be deposited 350
by the tax commissioner into the natural areas and preserves fund, 351
the nongame and endangered wildlife fund, ~~and~~ the military injury 352
relief fund, and the community policing fund in the amounts 353
designated on the tax returns. 354

(D) No later than the thirtieth day of September each year, 355
the tax commissioner shall determine the total amount contributed 356
to each fund under this section during the preceding eight months, 357
any adjustments to prior months, and the cost to the department of 358
taxation of administering the income tax refund contribution 359
system during that eight-month period. The commissioner shall make 360
an additional determination no later than the thirty-first day of 361
January of each year of the total amount contributed to each fund 362
under this section during the preceding four calendar months, any 363

adjustments to prior years made during that four-month period, and 364
the cost to the department of taxation of administering the income 365
tax contribution system during that period. The cost of 366
administering the income tax contribution system shall be 367
certified by the tax commissioner to the director of budget and 368
management, who shall transfer an amount equal to ~~one-third~~ 369
one-fourth of such administrative costs from the natural areas and 370
preserves fund, ~~one-third~~ one-fourth of such costs from the 371
nongame and endangered wildlife fund, ~~and one-third~~ one-fourth of 372
such costs from the military injury relief fund, and one-fourth of 373
such costs from the community policing fund to the litter control 374
and natural resource tax administration fund, which is hereby 375
created, provided that the moneys that the department receives to 376
pay the cost of administering the income tax refund contribution 377
system in any year shall not exceed two and one-half per cent of 378
the total amount contributed under that system during that year. 379

(E)(1) The director of natural resources, in January of every 380
odd-numbered year, shall report to the general assembly on the 381
effectiveness of the income tax refund contribution system as it 382
pertains to the natural areas and preserves fund and the nongame 383
and endangered wildlife fund. The report shall include the amount 384
of money contributed to each fund in each of the previous five 385
years, the amount of money contributed directly to each fund in 386
addition to or independently of the income tax refund contribution 387
system in each of the previous five years, and the purposes for 388
which the money was expended. 389

(2) The director of job and family services and the director 390
of public safety, in January of every odd-numbered year, each 391
shall report to the general assembly on the effectiveness of the 392
income tax refund contribution system as it pertains to the 393
military injury relief fund and the community policing fund, 394
respectively. The report shall include the amount of money 395

contributed to the fund in each of the previous five years, the 396
amount of money contributed directly to the fund in addition to or 397
independently of the income tax refund contribution system in each 398
of the previous five years, and the purposes for which the money 399
was expended. 400

Sec. 5747.65. A nonrefundable credit is allowed against the 401
tax imposed by section 5747.02 of the Revised Code for 402
contributions of money to a community safety program that has been 403
approved by the director of public safety under section 5502.53 of 404
the Revised Code. The amount of the credit for a taxable year 405
equals the lesser of the amount contributed by the taxpayer or, if 406
the taxpayer is a married individual, the taxpayer's spouse, 407
during the taxable year or fifty dollars in the case of an 408
individual return, or one hundred dollars in the case of a joint 409
return. In addition to contributions to such approved community 410
safety programs, any contribution to the community policing fund 411
created under section 5502.53 of the Revised Code, either directly 412
or through the voluntary tax refund donation program in section 413
5747.113 of the Revised Code, qualify for the credit under this 414
section. 415

The taxpayer shall claim the credit in the order required 416
under section 5747.98 of the Revised Code. The credit for a 417
taxable year shall not exceed the tax otherwise due for that year 418
after allowing for any other credits that precede the credit under 419
this section in that order. 420

As used in this section, "community safety program" has the 421
same meaning as in section 5502.53 of the Revised Code. 422

Sec. 5747.98. (A) To provide a uniform procedure for 423
calculating the amount of tax due under section 5747.02 of the 424
Revised Code, a taxpayer shall claim any credits to which the 425

taxpayer is entitled in the following order:	426
(1) The retirement income credit under division (B) of section 5747.055 of the Revised Code;	427 428
(2) The senior citizen credit under division (C) of section 5747.05 of the Revised Code;	429 430
(3) The lump sum distribution credit under division (D) of section 5747.05 of the Revised Code;	431 432
(4) The dependent care credit under section 5747.054 of the Revised Code;	433 434
(5) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	435 436
(6) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	437 438
(7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	439 440
(8) The low-income credit under section 5747.056 of the Revised Code;	441 442
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	443 444
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	445 446
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	447 448
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	449 450
(13) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	451 452
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	453 454

(15) The credit for employers that enter into agreements with child day-care centers under section 5747.34 of the Revised Code;	455 456
(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	457 458
(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	459 460
(18) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	461 462
(19) The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	463 464
(20) <u>The community safety program contribution credit under section 5747.65 of the Revised Code.</u>	465 466
<u>(21)</u> The credit for selling alternative fuel under section 5747.77 of the Revised Code;	467 468
(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;	469 470 471
(22) <u>(23)</u> The job training credit under section 5747.39 of the Revised Code;	472 473
(23) <u>(24)</u> The enterprise zone credit under section 5709.66 of the Revised Code;	474 475
(24) <u>(25)</u> The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;	476 477
(25) <u>(26)</u> The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;	478 479
(26) <u>(27)</u> The ethanol plant investment credit under section 5747.75 of the Revised Code;	480 481
(27) <u>(28)</u> The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	482 483

(28) <u>(29)</u> The export sales credit under section 5747.057 of the Revised Code;	484 485
(29) <u>(30)</u> The credit for research and development and technology transfer investors under section 5747.33 of the Revised Code;	486 487 488
(30) <u>(31)</u> The enterprise zone credits under section 5709.65 of the Revised Code;	489 490
(31) <u>(32)</u> The research and development credit under section 5747.331 of the Revised Code;	491 492
(32) <u>(33)</u> The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	493 494
(33) <u>(34)</u> The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	495 496
(34) <u>(35)</u> The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	497 498
(35) <u>(36)</u> The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	499 500
(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;	501 502 503
(37) <u>(38)</u> The refundable credit for tax withheld under division (B)(1) of section 5747.062 of the Revised Code;	504 505
(38) <u>(39)</u> The refundable credit for tax withheld under section 5747.063 of the Revised Code;	506 507
(39) <u>(40)</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;	508 509 510
(40) <u>(41)</u> The refundable motion picture production credit under section 5747.66 of the Revised Code.	511 512

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

Section 2. That existing sections 5747.08, 5747.113, and 523
5747.98 of the Revised Code are hereby repealed. 524

Section 3. The amendment or enactment by this act of sections 525
5747.08, 5747.113, 5747.65, and 5747.98 of the Revised Code 526
applies to taxable years beginning on or after January 1, 2011. 527

Section 4. Section 5747.08 of the Revised Code is presented 528
in this act as a composite of the section as amended by both Sub. 529
S.B. 155 and Am. Sub. S.B. 194 of the 128th General Assembly. The 530
General Assembly, applying the principle stated in division (B) of 531
section 1.52 of the Revised Code that amendments are to be 532
harmonized if reasonably capable of simultaneous operation, finds 533
that the composite is the resulting version of the section in 534
effect prior to the effective date of the section as presented in 535
this act. 536