

As Introduced

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H. B. No. 332

Representatives Stinziano, Grossman

Cosponsors: Representatives Yuko, Okey, Garland, Antonio

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A B I L L

To amend section 5747.98 and to enact section 5747.78 1
of the Revised Code to authorize a nonrefundable 2
income tax credit for the purchase or construction 3
of an accessible home or for the renovation of a 4
home to improve its accessibility. 5

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

Section 1. That section 5747.98 be amended and section 6
5747.78 of the Revised Code be enacted to read as follows: 7

Sec. 5747.78. (A)(1) A nonrefundable credit may be claimed 8
against the tax imposed by section 5747.02 of the Revised Code by 9
a taxpayer that renovates the taxpayer's existing residence, 10
provided that the renovation is designed to improve accessibility 11
and provide universal visitability in accordance with guidelines 12
established by the department of development. The amount of the 13
credit shall equal fifty per cent of the total cost of the 14
renovation, not to exceed one thousand dollars for the renovation 15
of each existing residence. 16

(2) A nonrefundable credit may be claimed against the tax 17
imposed by section 5747.02 of the Revised Code by a taxpayer that 18
purchases or constructs a new residence or by a contractor that 19

incurs costs in constructing a new residential structure, provided 20
that the new residence or residential structure includes designs 21
that will provide accessibility and universal visitability in 22
accordance with guidelines established by the department of 23
development. The amount of the credit shall equal the purchase 24
price of the new residence or the costs incurred in constructing 25
the new residence or residential structure, not to exceed two 26
thousand five hundred dollars for the purchase or construction of 27
each new residence or residential structure. As used in this 28
section, "purchase of a new residence" means a transaction 29
involving the first sale of a residence to a purchaser who intends 30
to reside in the residence. 31

(B) A taxpayer may not claim a credit allowed under this 32
section for the purchase, construction, or renovation of 33
residential rental property. 34

(C)(1) As used in this division: 35

(a) "Total annual credit limit" means the total amount of all 36
credits that may be authorized under this section for a calendar 37
year. The total annual credit limit shall equal three hundred 38
thousand dollars. 39

(b) "Transaction-specific credit limit" means the total 40
amount of all credits that may be authorized under either division 41
(A)(1) or (2) of this section for a calendar year. The 42
transaction-specific credit limit for credits authorized under 43
division (A)(1) of this section shall equal two hundred thousand 44
dollars. The transaction-specific credit limit for credits 45
authorized under division (A)(2) of this section shall equal one 46
hundred thousand dollars. 47

(2) Eligible taxpayers shall apply for a credit allowed under 48
this section by submitting an application to the department of 49
development. The department shall prescribe the form of the 50

application. Upon receipt of an application, the department shall 51
approve the application if each of the following apply: 52

(a) The total annual credit limit and the applicable 53
transaction-specific credit limit have not been reached for the 54
calendar year in which the application is received. 55

(b) The department has not previously approved a credit 56
application relating to the same residence. 57

(c) The credit application does not relate to a transaction 58
between a taxpayer and a member of the taxpayer's family or 59
between a pass-through entity and a person that holds, directly or 60
indirectly, an ownership interest in the entity. As used in this 61
division, "family" has the same meaning as in section 5747.011 of 62
the Revised Code. 63

(D) A taxpayer shall claim a credit authorized under division 64
(C) of this section in the order required under section 5747.98 of 65
the Revised Code. Any credit amount in excess of the tax due under 66
this chapter after allowing for any other nonrefundable credits 67
that precede the credit in the order specified under that section 68
may be carried forward for seven taxable years, but the amount of 69
the excess credit allowed in any such year shall be deducted from 70
the balance carried forward to the next year. If the taxpayer is a 71
direct or indirect investor in a pass-through entity that has 72
engaged in a construction project under this section, the taxpayer 73
may claim its proportionate or distributive share of the credit 74
allowed under this section. 75

Sec. 5747.98. (A) To provide a uniform procedure for 76
calculating the amount of tax due under section 5747.02 of the 77
Revised Code, a taxpayer shall claim any credits to which the 78
taxpayer is entitled in the following order: 79

(1) The retirement income credit under division (B) of 80

section 5747.055 of the Revised Code;	81
(2) The senior citizen credit under division (C) of section 5747.05 of the Revised Code;	82 83
(3) The lump sum distribution credit under division (D) of section 5747.05 of the Revised Code;	84 85
(4) The dependent care credit under section 5747.054 of the Revised Code;	86 87
(5) The lump sum retirement income credit under division (C) of section 5747.055 of the Revised Code;	88 89
(6) The lump sum retirement income credit under division (D) of section 5747.055 of the Revised Code;	90 91
(7) The lump sum retirement income credit under division (E) of section 5747.055 of the Revised Code;	92 93
(8) The low-income credit under section 5747.056 of the Revised Code;	94 95
(9) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	96 97
(10) The campaign contribution credit under section 5747.29 of the Revised Code;	98 99
(11) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	100 101
(12) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	102 103
(13) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	104 105
(14) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	106 107
(15) The credit for employers that enter into agreements with child day-care centers under section 5747.34 of the Revised Code;	108 109

(16) The credit for employers that reimburse employee child care expenses under section 5747.36 of the Revised Code;	110 111
(17) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	112 113
(18) The credit for purchases of lights and reflectors under section 5747.38 of the Revised Code;	114 115
(19) The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	116 117
(20) The credit for selling alternative fuel under section 5747.77 of the Revised Code;	118 119
(21) 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;	120 121 122
(22) The job training credit under section 5747.39 of the Revised Code;	123 124
(23) The enterprise zone credit under section 5709.66 of the Revised Code;	125 126
(24) The credit for the eligible costs associated with a voluntary action under section 5747.32 of the Revised Code;	127 128
(25) The credit for employers that establish on-site child day-care centers under section 5747.35 of the Revised Code;	129 130
(26) The ethanol plant investment credit under section 5747.75 of the Revised Code;	131 132
(27) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	133 134
(28) The small business investment credit under section 5747.81 of the Revised Code;	135 136
(29) The credit for research and development and technology transfer investors under section 5747.33 of the Revised Code;	137 138

(30) The enterprise zone credits under section 5709.65 of the Revised Code;	139 140
(31) The research and development credit under section 5747.331 of the Revised Code;	141 142
(32) The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	143 144
(33) <u>The home accessibility credit under section 5747.78 of the Revised Code;</u>	145 146
<u>(34)</u> The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	147 148
(34) <u>(35)</u> The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	149 150
(35) <u>(36)</u> The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	151 152
(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;	153 154 155
(37) <u>(38)</u> The refundable credit for tax withheld under division (B)(1) of section 5747.062 of the Revised Code;	156 157
(38) <u>(39)</u> The refundable credit for tax withheld under section 5747.063 of the Revised Code;	158 159
(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;	160 161 162
(40) <u>(41)</u> The refundable motion picture production credit under section 5747.66 of the Revised Code.	163 164
(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (I) of section 5747.08 of the Revised Code, the amount of the credit for	165 166 167

a taxable year shall not exceed the tax due after allowing for any 168
other credit that precedes it in the order required under this 169
section. Any excess amount of a particular credit may be carried 170
forward if authorized under the section creating that credit. 171
Nothing in this chapter shall be construed to allow a taxpayer to 172
claim, directly or indirectly, a credit more than once for a 173
taxable year. 174

Section 2. That existing section 5747.98 of the Revised Code 175
is hereby repealed. 176

Section 3. The amendment or enactment by this act of sections 177
5747.78 and 5747.98 of the Revised Code shall apply to taxable 178
years beginning on or after January 1, 2011. 179