

**As Reported by the House Government Accountability and Oversight  
Committee**

**132nd General Assembly**

**Regular Session  
2017-2018**

**Sub. H. B. No. 525**

**Representative Schuring  
Cosponsor: Speaker Rosenberger**

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**A BILL**

To amend sections 107.036, 122.85, 5726.98, 1  
5733.98, 5747.98, and 5751.98 of the Revised 2  
Code to extend eligibility for the motion 3  
picture tax credit to certain live stage theater 4  
productions, to include post-production and 5  
advertising expenses in computing the credit 6  
amount, and to make other revisions to the law 7  
governing administration of the credit. 8

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

**Section 1.** That sections 107.036, 122.85, 5726.98, 9  
5733.98, 5747.98, and 5751.98 of the Revised Code be amended to 10  
read as follows: 11

**Sec. 107.036.** (A) For each business incentive tax credit, 12  
the main operating appropriations act shall contain a detailed 13  
estimate of the total amount of credits that may be authorized 14  
in each year, an estimate of the amount of credits expected to 15  
be claimed in each year, and an estimate of the amount of 16  
credits expected to remain outstanding at the end of the 17  
biennium. The governor shall include such estimates in the state 18

budget submitted to the general assembly pursuant to section	19
107.03 of the Revised Code.	20
(B) As used in this section, "business incentive tax	21
credit" means all of the following:	22
(1) The job creation tax credit under section 122.17 of	23
the Revised Code;	24
(2) The job retention tax credit under section 122.171 of	25
the Revised Code;	26
(3) The historic preservation tax credit under section	27
149.311 of the Revised Code;	28
(4) The motion picture <u>and Broadway theatrical production</u>	29
tax credit under section 122.85 of the Revised Code;	30
(5) The new markets tax credit under section 5725.33 of	31
the Revised Code;	32
(6) The research and development credit under section	33
166.21 of the Revised Code;	34
(7) The small business investment credit under section	35
122.86 of the Revised Code;	36
(8) The rural growth investment credit under section	37
122.152 of the Revised Code.	38
<b>Sec. 122.85.</b> (A) As used in this section and in sections	39
5726.55, 5733.59, 5747.66, and 5751.54 of the Revised Code:	40
(1) "Tax credit-eligible production" means a motion	41
picture <u>or Broadway theatrical</u> production certified by the	42
director of development services under division (B) of this	43
section as qualifying the <del>motion picture production</del> company for	44
a tax credit under section 5726.55, 5733.59, 5747.66, or 5751.54	45

of the Revised Code. 46

(2) "Certificate owner" means a ~~motion picture~~ production 47  
company to which a tax credit certificate is issued or a person 48  
to which the company has transferred under division (H) of this 49  
section the authority to claim all or a part of the tax credit 50  
authorized by that certificate. 51

(3) "~~Motion picture~~ Production company" means an 52  
individual, corporation, partnership, limited liability company, 53  
or other form of business association producing a motion picture 54  
or Broadway theatrical production. 55

(4) "Eligible ~~production~~ expenditures" means expenditures 56  
made after June 30, 2009, for goods or services purchased and 57  
consumed in this state by a ~~motion picture~~ production company 58  
directly for the production of a tax credit-eligible production 59  
or for post-production activities, or for advertising and 60  
promotion of the production. 61

"Eligible ~~production~~ expenditures" includes, but is not 62  
limited to, expenditures for cast and crew wages, 63  
accommodations, costs of set construction and operations, 64  
editing and related services, photography, sound 65  
synchronization, lighting, wardrobe, makeup and accessories, 66  
film processing, transfer, sound mixing, special and visual 67  
effects, music, location fees, and the purchase or rental of 68  
facilities and equipment. 69

(5) "Motion picture" means entertainment content created 70  
in whole or in part within this state for distribution or 71  
exhibition to the general public, including, but not limited to, 72  
feature-length films; documentaries; long-form, specials, 73  
miniseries, series, and interstitial television programming; 74

interactive web sites; sound recordings; videos; music videos; 75  
interactive television; interactive games; video games; 76  
commercials; any format of digital media; and any trailer, 77  
pilot, video teaser, or demo created primarily to stimulate the 78  
sale, marketing, promotion, or exploitation of future investment 79  
in either a product or a motion picture by any means and media 80  
in any digital media format, film, or videotape, provided the 81  
motion picture qualifies as a motion picture. "Motion picture" 82  
does not include any television program created primarily as 83  
news, weather, or financial market reports, a production 84  
featuring current events or sporting events, an awards show or 85  
other gala event, a production whose sole purpose is 86  
fundraising, a long-form production that primarily markets a 87  
product or service or in-house corporate advertising or other 88  
similar productions, a production for purposes of political 89  
advocacy, or any production for which records are required to be 90  
maintained under 18 U.S.C. 2257 with respect to sexually 91  
explicit content. 92

(6) "Broadway theatrical production" means a pre-broadway 93  
production, long run production, or tour launch. 94

(7) "Pre-broadway production" means a live stage 95  
production that is scheduled for presentation in New York city's 96  
broadway theater district after the original or adaptive version 97  
is performed in a qualified production facility. 98

(8) "Long run production" means a live stage production 99  
that is scheduled to be performed at a qualified production 100  
facility for more than five weeks, with an average of at least 101  
six performances per week. 102

(9) "Tour launch" means a live stage production for which 103  
the activities comprising the technical period are conducted at 104

a qualified production facility before a tour of the original or 105  
adaptive version of the production begins. 106

(10) "Qualified production facility" means a facility 107  
located in this state that is used in the development or 108  
presentation to the public of theater productions. 109

(B) For the purpose of encouraging and developing ~~a strong~~ 110  
film ~~industry~~ and theater industries in this state, the director 111  
of development services may certify a motion picture or Broadway 112  
theatrical production produced by a ~~motion picture~~ production 113  
company as a tax credit-eligible production. In the case of a 114  
television series, the director may certify the production of 115  
each episode of the series as a separate tax credit-eligible 116  
production. A ~~motion picture~~ production company shall apply for 117  
certification of a motion picture or Broadway theatrical 118  
production as a tax credit-eligible production on a form and in 119  
the manner prescribed by the director. Each application shall 120  
include the following information: 121

(1) The name and telephone number of the ~~motion picture~~ 122  
production company; 123

(2) The name and telephone number of the company's contact 124  
person; 125

(3) A list of the first preproduction date through the 126  
last production ~~date~~ and post-production dates in Ohio and, in 127  
the case of a Broadway theatrical production, a list of each 128  
scheduled performance in a qualified production facility; 129

(4) The Ohio production office or qualified production 130  
facility address and telephone number; 131

(5) The total production budget ~~of the motion picture;~~ 132

(6) The total budgeted eligible <del>production</del> expenditures	133
and the percentage that amount is of the total production budget	134
of the motion picture <u>or Broadway theatrical production</u> ;	135
(7) <del>The</del> <u>In the case of a motion picture, the</u> total	136
percentage of the <del>motion picture</del> <u>production</u> being shot in Ohio;	137
(8) The level of employment of cast and crew who reside in	138
Ohio;	139
(9) A synopsis of the script;	140
(10) <del>The</del> <u>In the case of a motion picture, the</u> shooting	141
script;	142
(11) A creative elements list that includes the names of	143
the principal cast and crew and the producer and director;	144
(12) Documentation of financial ability to undertake and	145
complete the motion picture <u>or Broadway theatrical production</u> ,	146
including documentation that shows that the company has secured	147
funding equal to at least fifty per cent of the total production	148
budget <del>of the motion picture</del> ;	149
(13) Estimated value of the tax credit based upon total	150
budgeted eligible <del>production</del> expenditures;	151
(14) <u>Estimated amount of state and local taxes to be</u>	152
<u>generated in this state from the production</u> ;	153
<u>(15) Any other information considered necessary by the</u>	154
director.	155
Within ninety days after certification of a motion picture	156
<u>or Broadway theatrical production</u> as a tax credit-eligible	157
production, and any time thereafter upon the request of the	158
director of development services, the <del>motion picture</del> <u>production</u>	159

company shall present to the director sufficient evidence of 160  
reviewable progress. If the ~~motion picture production~~ company 161  
fails to present sufficient evidence, the director may rescind 162  
the certification. If the production of a motion picture or 163  
broadway theatrical production does not begin within six months 164  
after the date it is certified as a tax credit-eligible 165  
production, the director shall rescind the certification. Upon 166  
rescission, the director shall notify the applicant that the 167  
certification has been rescinded. Nothing in this section 168  
prohibits an applicant whose tax credit-eligible production 169  
certification has been rescinded from submitting a subsequent 170  
application for certification. 171

(C) (1) A ~~motion picture production~~ company whose motion 172  
picture or Broadway theatrical production has been certified as 173  
a tax credit-eligible production may apply to the director of 174  
development services on or after July 1, 2009, for a refundable 175  
credit against the tax imposed by section 5726.02, 5733.06, 176  
5747.02, or 5751.02 of the Revised Code. The director in 177  
consultation with the tax commissioner shall prescribe the form 178  
and manner of the application and the information or 179  
documentation required to be submitted with the application. 180

The credit is determined as follows: 181

(a) If the total budgeted eligible ~~production~~ expenditures 182  
stated in the application submitted under division (B) of this 183  
section or the actual eligible ~~production~~ expenditures as 184  
finally determined under division (D) of this section, whichever 185  
is least, is less than or equal to three hundred thousand 186  
dollars, no credit is allowed; 187

(b) If the total budgeted eligible ~~production~~ expenditures 188  
stated in the application submitted under division (B) of this 189

section or the actual eligible ~~production~~-expenditures as 190  
finally determined under division (D) of this section, whichever 191  
is least, is greater than three hundred thousand dollars, the 192  
credit equals thirty per cent of the least of such budgeted or 193  
actual eligible expenditure amounts. 194

(2) Except as provided in division (C) (4) of this section, 195  
if the director of development services approves a ~~motion-~~ 196  
~~picture-production~~ company's application for a credit, the 197  
director shall issue a tax credit certificate to the company. 198  
The director in consultation with the tax commissioner shall 199  
prescribe the form and manner of issuing certificates. The 200  
director shall assign a unique identifying number to each tax 201  
credit certificate and shall record the certificate in a 202  
register devised and maintained by the director for that 203  
purpose. The certificate shall state the amount of the eligible 204  
~~production~~-expenditures on which the credit is based and the 205  
amount of the credit. Upon the issuance of a certificate, the 206  
director shall certify to the tax commissioner the name of the 207  
applicant, the amount of eligible ~~production~~-expenditures shown 208  
on the certificate, and any other information required by the 209  
rules adopted to administer this section. 210

(3) The amount of eligible ~~production~~-expenditures for 211  
which a tax credit may be claimed is subject to inspection and 212  
examination by the tax commissioner or employees of the 213  
commissioner under section 5703.19 of the Revised Code and any 214  
other applicable law. Once the eligible ~~production~~-expenditures 215  
are finally determined under section 5703.19 of the Revised Code 216  
and division (D) of this section, the credit amount is not 217  
subject to adjustment unless the director determines an error 218  
was committed in the computation of the credit amount. 219



(4) No tax credit certificate may be issued before the 220  
completion of the tax credit-eligible production. Not more than 221  
forty million dollars of tax credit may be allowed per fiscal 222  
year ~~beginning July 1, 2016,~~ provided that, for any fiscal year 223  
in which the amount of tax credits allowed under this section is 224  
less than that maximum annual amount, the amount not allowed for 225  
that fiscal year shall be added to the maximum annual amount 226  
that may be allowed for the following fiscal year. 227

(5) ~~In approving~~ Except as otherwise provided in this 228  
division, the director shall review and approve applications for 229  
tax credits under this section credit certificates in two rounds 230  
each fiscal year. The first round of certificates shall be 231  
approved not later than the last day of July of the fiscal year, 232  
and the second round of certificates shall be approved not later 233  
than the last day of the ensuing January. For each round, the 234  
director shall rank applications on the basis of the extent of 235  
positive economic impact each tax credit-eligible production is 236  
likely to have in this state and the effect on developing a 237  
permanent workforce in motion picture or theatrical production 238  
industries in the state. For the purpose of such ranking, the 239  
director shall give priority to tax-credit eligible productions 240  
that are television series or miniseries due to the long-term 241  
commitment typically associated with such productions. The 242  
director shall approve productions in the order of their 243  
ranking, from those with the greatest positive economic impact 244  
and workforce development effect to those with the least 245  
positive economic impact and workforce development effect. If 246  
the amount of credits represented by productions approved in the 247  
first round equals the maximum annual credit amount allowed 248  
under division (C) (4) of this section, the director shall not 249  
conduct the second round for the fiscal year. 250

(D) A ~~motion picture production~~ company whose motion picture or Broadway theatrical production has been certified as a tax credit-eligible production shall engage, at the company's expense, an independent certified public accountant to examine the company's production, post-production, and advertising and promotion expenditures to identify the expenditures that qualify as eligible ~~production~~ expenditures. The certified public accountant shall issue a report to the company and to the director of development services certifying the company's eligible ~~production~~ expenditures and any other information required by the director. Upon receiving and examining the report, the director may disallow any expenditure the director determines is not an eligible ~~production~~ expenditure. If the director disallows an expenditure, the director shall issue a written notice to the ~~motion picture production~~ company stating that the expenditure is disallowed and the reason for the disallowance. Upon examination of the report and disallowance of any expenditures, the director shall determine finally the lesser of the total budgeted eligible ~~production~~ expenditures stated in the application submitted under division (B) of this section or the actual eligible ~~production~~ expenditures for the purpose of computing the amount of the credit.

(E) No credit shall be allowed under section 5726.55, 5733.59, 5747.66, or 5751.54 of the Revised Code unless the director has reviewed the report and made the determination prescribed by division (D) of this section.

(F) This state reserves the right to refuse the use of this state's name in the credits of any tax credit-eligible motion picture production or program of any Broadway theatrical production.

(G) (1) The director of development services in 281  
consultation with the tax commissioner shall adopt rules for the 282  
administration of this section, including rules setting forth 283  
and governing the criteria for determining whether a motion 284  
picture or Broadway theatrical production is a tax credit- 285  
eligible production; activities that constitute the production 286  
or post-production of a motion picture or Broadway theatrical 287  
production; reporting sufficient evidence of reviewable 288  
progress; expenditures that qualify as eligible ~~production-~~ 289  
expenditures; a schedule and deadlines for applications to be 290  
submitted and reviewed; a competitive process for approving 291  
credits based on likely economic impact in this state and 292  
development of a permanent workforce in motion picture or 293  
theatrical production industries in this state; consideration of 294  
geographic distribution of credits; and implementation of the 295  
program described in division (I) of this section. The rules 296  
shall be adopted under Chapter 119. of the Revised Code. 297

(2) To cover the administrative costs of the program, the 298  
director shall require each applicant to pay an application fee 299  
equal to the lesser of ten thousand dollars or one per cent of 300  
the estimated value of the tax credit as stated in the 301  
application. The fees collected shall be credited to the tax 302  
incentives operating fund created in section 122.174 of the 303  
Revised Code. All grants, gifts, fees, and contributions made to 304  
the director for marketing and promotion of the motion picture 305  
industry within this state shall also be credited to the fund. 306

(H) (1) After the director of development services makes 307  
the determination required under division (D) of this section, a 308  
~~motion picture production~~ company to which a tax credit 309  
certificate is issued may transfer the authority to claim all or 310  
a portion of the amount of the tax credit ~~the motion picture-~~ 311

~~company is authorized to claim pursuant to that certificate~~ 312  
~~under section 5726.55, 5733.59, 5747.66, or 5751.54 of the~~ 313  
~~Revised Code~~ to one or more other persons. Within thirty days 314  
after a transfer under this division, the ~~motion picture~~ 315  
production company shall submit the following information to the 316  
director, on a form prescribed by the director: 317

(a) Information necessary for the director to identify the 318  
certificate that is the basis for the transfer; 319

(b) The portion or amount of the tax credit transferred to 320  
each transferee; 321

(c) The portion or amount of the tax credit that the 322  
~~motion picture~~ production company retains the authority to 323  
claim; 324

(d) The tax identification number of each transferee; 325

(e) The date of the transfer; 326

(f) Any other information required by the director; 327

(g) Any information required by the tax commissioner. 328

The director shall deliver a copy of any submission 329  
received under division (H)(1) of this section to the tax 330  
commissioner. 331

(2) A transferee may not claim a credit under section 332  
5726.55, 5733.59, 5747.66, or 5751.54 of the Revised Code unless 333  
and until the transferring ~~motion picture~~ production company 334  
complies with division (H)(1) of this section. A transferee may 335  
claim the transferred amount of any credit or portion of a 336  
credit for the same taxable year or tax period for which the 337  
transferring ~~motion picture~~ production company was authorized to 338  
claim the credit or portion of a credit pursuant to the 339

certificate. A ~~motion picture~~ production company shall make no 340  
transfer under division (H) (1) of this section after the last 341  
day of the tax period or taxable year for which the ~~motion~~ 342  
~~picture~~ production company is required to claim the credit 343  
pursuant to the certificate. 344

A ~~motion picture~~ production company may make not more than 345  
one transfer under division (H) (1) of this section for each tax 346  
credit certificate, but pursuant to that transaction, may 347  
allocate the authority to claim a portion of the credit to more 348  
than one transferee. A ~~motion picture~~ production company may not 349  
authorize more than one transferee to claim the same portion of 350  
a credit. 351

(I) The director of development services shall establish a 352  
program for the training of Ohio residents who are or wish to be 353  
employed in the film or multimedia industry. Under the program, 354  
the director shall: 355

(1) Certify individuals as film and multimedia trainees. 356  
In order to receive such a certification, an individual must be 357  
an Ohio resident, have participated in relevant on-the-job 358  
training or have completed a relevant training course approved 359  
by the director, and have met any other requirements established 360  
by the director. 361

(2) Accept applications from ~~motion picture~~ production 362  
companies that intend to hire and provide on-the-job training to 363  
one or more certified film and multimedia trainees who will be 364  
employed in the company's tax credit-eligible production. 365

(3) Upon completion of a tax-credit eligible production, 366  
and upon the receipt of any salary information and other 367  
documentation required by the director, authorize a 368

reimbursement payment to each ~~motion picture~~ production company 369  
whose application was approved under division (I) (2) of this 370  
section. The payment shall equal fifty per cent of the salaries 371  
paid to film and multimedia trainees employed in the production. 372

**Sec. 5726.98.** (A) To provide a uniform procedure for 373  
calculating the amount of tax due under section 5726.02 of the 374  
Revised Code, a taxpayer shall claim any credits to which the 375  
taxpayer is entitled under this chapter in the following order: 376

(1) The nonrefundable job retention credit under division 377  
(B) of section 5726.50 of the Revised Code; 378

(2) The nonrefundable credit for purchases of qualified 379  
low-income community investments under section 5726.54 of the 380  
Revised Code; 381

(3) The nonrefundable credit for qualified research 382  
expenses under section 5726.56 of the Revised Code; 383

(4) The nonrefundable credit for qualifying dealer in 384  
intangibles taxes under section 5726.57 of the Revised Code; 385

(5) The refundable credit for rehabilitating an historic 386  
building under section 5726.52 of the Revised Code; 387

(6) The refundable job retention or job creation credit 388  
under division (A) of section 5726.50 of the Revised Code; 389

(7) The refundable credit under section 5726.53 of the 390  
Revised Code for losses on loans made under the Ohio venture 391  
capital program under sections 150.01 to 150.10 of the Revised 392  
Code; 393

(8) The refundable motion picture and Broadway theatrical 394  
production credit under section 5726.55 of the Revised Code. 395

(B) For any credit except the refundable credits 396  
enumerated in this section, the amount of the credit for a 397  
taxable year shall not exceed the tax due after allowing for any 398  
other credit that precedes it in the order required under this 399  
section. Any excess amount of a particular credit may be carried 400  
forward if authorized under the section creating that credit. 401  
Nothing in this chapter shall be construed to allow a taxpayer 402  
to claim, directly or indirectly, a credit more than once for a 403  
taxable year. 404

**Sec. 5733.98.** (A) To provide a uniform procedure for 405  
calculating the amount of tax imposed by section 5733.06 of the 406  
Revised Code that is due under this chapter, a taxpayer shall 407  
claim any credits to which it is entitled in the following 408  
order, except as otherwise provided in section 5733.058 of the 409  
Revised Code: 410

(1) For tax year 2005, the credit for taxes paid by a 411  
qualifying pass-through entity allowed under section 5733.0611 412  
of the Revised Code; 413

(2) The credit allowed for financial institutions under 414  
section 5733.45 of the Revised Code; 415

(3) The credit for qualifying affiliated groups under 416  
section 5733.068 of the Revised Code; 417

(4) The subsidiary corporation credit under section 418  
5733.067 of the Revised Code; 419

(5) The credit for recycling and litter prevention 420  
donations under section 5733.064 of the Revised Code; 421

(6) The credit for employers that enter into agreements 422  
with child day-care centers under section 5733.36 of the Revised 423  
Code; 424

(7) The credit for employers that reimburse employee child care expenses under section 5733.38 of the Revised Code;	425 426
(8) The credit for purchases of lights and reflectors under section 5733.44 of the Revised Code;	427 428
(9) The nonrefundable job retention credit under division (B) of section 5733.0610 of the Revised Code;	429 430
(10) The second credit for purchases of new manufacturing machinery and equipment under section 5733.33 of the Revised Code;	431 432 433
(11) The job training credit under section 5733.42 of the Revised Code;	434 435
(12) The credit for qualified research expenses under section 5733.351 of the Revised Code;	436 437
(13) The enterprise zone credit under section 5709.66 of the Revised Code;	438 439
(14) The credit for the eligible costs associated with a voluntary action under section 5733.34 of the Revised Code;	440 441
(15) The credit for employers that establish on-site child day-care centers under section 5733.37 of the Revised Code;	442 443
(16) The ethanol plant investment credit under section 5733.46 of the Revised Code;	444 445
(17) The credit for purchases of qualifying grape production property under section 5733.32 of the Revised Code;	446 447
(18) The export sales credit under section 5733.069 of the Revised Code;	448 449
(19) The enterprise zone credits under section 5709.65 of the Revised Code;	450 451



(20) The credit for using Ohio coal under section 5733.39 of the Revised Code;	452 453
(21) The credit for purchases of qualified low-income community investments under section 5733.58 of the Revised Code;	454 455
(22) The credit for small telephone companies under section 5733.57 of the Revised Code;	456 457
(23) The credit for eligible nonrecurring 9-1-1 charges under section 5733.55 of the Revised Code;	458 459
(24) For tax year 2005, the credit for providing programs to aid the communicatively impaired under division (A) of section 5733.56 of the Revised Code;	460 461 462
(25) The research and development credit under section 5733.352 of the Revised Code;	463 464
(26) For tax years 2006 and subsequent tax years, the credit for taxes paid by a qualifying pass-through entity allowed under section 5733.0611 of the Revised Code;	465 466 467
(27) The refundable credit for rehabilitating a historic building under section 5733.47 of the Revised Code;	468 469
(28) The refundable jobs creation credit or job retention credit under division (A) of section 5733.0610 of the Revised Code;	470 471 472
(29) The refundable credit for tax withheld under division (B) (2) of section 5747.062 of the Revised Code;	473 474
(30) The refundable credit under section 5733.49 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;	475 476 477 478

(31) For tax years 2006, 2007, and 2008, the refundable credit allowable under division (B) of section 5733.56 of the Revised Code; 479  
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(32) The refundable motion picture and Broadway theatrical production credit under section 5733.59 of the Revised Code. 482  
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(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a tax 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. 484  
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**Sec. 5747.98.** (A) To provide a uniform procedure for calculating a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code, a taxpayer shall claim any credits to which the taxpayer is entitled in the following order: 490  
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(1) Either the retirement income credit under division (B) of section 5747.055 of the Revised Code or the lump sum retirement income credits under divisions (C), (D), and (E) of that section; 494  
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(2) Either the senior citizen credit under division (F) of section 5747.055 of the Revised Code or the lump sum distribution credit under division (G) of that section; 498  
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(3) The dependent care credit under section 5747.054 of the Revised Code; 501  
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(4) The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code; 503  
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(5) The campaign contribution credit under section 5747.29 of the Revised Code; 505  
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(6) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	507 508
(7) The joint filing credit under division (G) of section 5747.05 of the Revised Code;	509 510
(8) The earned income credit under section 5747.71 of the Revised Code;	511 512
(9) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	513 514
(10) The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	515 516
(11) The enterprise zone credit under section 5709.66 of the Revised Code;	517 518
(12) The ethanol plant investment credit under section 5747.75 of the Revised Code;	519 520
(13) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	521 522
(14) The small business investment credit under section 5747.81 of the Revised Code;	523 524
(15) The enterprise zone credits under section 5709.65 of the Revised Code;	525 526
(16) The research and development credit under section 5747.331 of the Revised Code;	527 528
(17) The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	529 530
(18) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	531 532

(19) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	533 534
(20) The refundable motion picture <u>and Broadway theatrical</u> production credit under section 5747.66 of the Revised Code;	535 536
(21) The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	537 538 539
(22) The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	540 541
(23) The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	542 543 544
(24) 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;	545 546 547 548
(25) The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	549 550
(26) The refundable credit for financial institution taxes paid by a pass-through entity granted under section 5747.65 of the Revised Code.	551 552 553
(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a	554 555 556 557 558 559 560

particular credit may be carried forward if authorized under the 561  
section creating that credit. Nothing in this chapter shall be 562  
construed to allow a taxpayer to claim, directly or indirectly, 563  
a credit more than once for a taxable year. 564

**Sec. 5751.98.** (A) To provide a uniform procedure for 565  
calculating the amount of tax due under this chapter, a taxpayer 566  
shall claim any credits to which it is entitled in the following 567  
order: 568

(1) The nonrefundable jobs retention credit under division 569  
(B) of section 5751.50 of the Revised Code; 570

(2) The nonrefundable credit for qualified research 571  
expenses under division (B) of section 5751.51 of the Revised 572  
Code; 573

(3) The nonrefundable credit for a borrower's qualified 574  
research and development loan payments under division (B) of 575  
section 5751.52 of the Revised Code; 576

(4) The nonrefundable credit for calendar years 2010 to 577  
2029 for unused net operating losses under division (B) of 578  
section 5751.53 of the Revised Code; 579

(5) The refundable motion picture and Broadway theatrical 580  
production credit under section 5751.54 of the Revised Code; 581

(6) The refundable jobs creation credit or job retention 582  
credit under division (A) of section 5751.50 of the Revised 583  
Code; 584

(7) The refundable credit for calendar year 2030 for 585  
unused net operating losses under division (C) of section 586  
5751.53 of the Revised Code. 587

(B) For any credit except the refundable credits 588

enumerated in this section, the amount of the credit for a tax 589  
period shall not exceed the tax due after allowing for any other 590  
credit that precedes it in the order required under this 591  
section. Any excess amount of a particular credit may be carried 592  
forward if authorized under the section creating the credit. 593

**Section 2.** That existing sections 107.036, 122.85, 594  
5726.98, 5733.98, 5747.98, and 5751.98 of the Revised Code are 595  
hereby repealed. 596

**Section 3.** The amendment by this act of division (B) of 597  
section 122.85 of the Revised Code requiring the Director of 598  
Development Services to rescind certification of any tax credit- 599  
eligible production that does not begin production within six 600  
months applies to motion pictures and Broadway theatrical 601  
productions that are certified on or after July 1, 2018. 602

All other amendments by this act of sections 107.036, 603  
122.85, 5726.98, 5733.98, 5747.98, and 5751.98 of the Revised 604  
Code apply to fiscal years beginning on or after July 1, 2018. 605