

**As Introduced**

**135th General Assembly**

**Regular Session**

**2023-2024**

**H. B. No. 645**

**Representatives Isaacsohn, Hall**

**Cosponsors: Representatives Baker, Blackshear, Brennan, Brent, Brewer, Brown, Dell'Aquila, Grim, Jarrells, Liston, McNally, Miller, J., Patton, Piccolantonio, Russo, Seitz, Sims, Somani, Sweeney, Thomas, C., Troy, Upchurch, Weinstein, Whitted, Robinson, Demetriou**

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**A BILL**

To amend sections 5747.08 and 5747.98 and to enact  
section 5747.86 of the Revised Code to authorize  
a refundable income tax credit or rebate for  
homeowners and renters whose property taxes or a  
portion of their rent exceed five per cent of  
their income.

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

**Section 1.** That sections 5747.08 and 5747.98 be amended  
and section 5747.86 of the Revised Code be enacted to read as  
follows:

**Sec. 5747.08.** An annual return with respect to the tax  
imposed by section 5747.02 of the Revised Code and each tax  
imposed under Chapter 5748. of the Revised Code shall be made by  
every taxpayer for any taxable year for which the taxpayer is  
liable for the tax imposed by that section or under that  
chapter, unless the total credits allowed under division (E) of  
section 5747.05 and divisions (F) and (G) of section 5747.055 of

the Revised Code for the year are equal to or exceed the tax 17  
imposed by section 5747.02 of the Revised Code, in which case no 18  
return shall be required unless the taxpayer is liable for a tax 19  
imposed pursuant to Chapter 5748. of the Revised Code. 20

(A) If an individual is deceased, any return or notice 21  
required of that individual under this chapter shall be made and 22  
filed by that decedent's executor, administrator, or other 23  
person charged with the property of that decedent. 24

(B) If an individual is unable to make a return or notice 25  
required by this chapter, the return or notice required of that 26  
individual shall be made and filed by the individual's duly 27  
authorized agent, guardian, conservator, fiduciary, or other 28  
person charged with the care of the person or property of that 29  
individual. 30

(C) Returns or notices required of an estate or a trust 31  
shall be made and filed by the fiduciary of the estate or trust. 32

(D) (1) (a) Except as otherwise provided in division (D) (1) 33  
(b) of this section, any pass-through entity may file a single 34  
return on behalf of one or more of the entity's investors other 35  
than an investor that is a person subject to the tax imposed 36  
under section 5733.06 of the Revised Code. The single return 37  
shall set forth the name, address, and social security number or 38  
other identifying number of each of those pass-through entity 39  
investors and shall indicate the distributive share of each of 40  
those pass-through entity investor's income taxable in this 41  
state in accordance with sections 5747.20 to 5747.231 of the 42  
Revised Code. Such pass-through entity investors for whom the 43  
pass-through entity elects to file a single return are not 44  
entitled to the exemption or credit provided for by sections 45  
5747.02 and 5747.022 of the Revised Code; shall calculate the 46

tax before business credits at the highest rate of tax set forth 47  
in section 5747.02 of the Revised Code for the taxable year for 48  
which the return is filed; and are entitled to only their 49  
distributive share of the business credits as defined in 50  
division (D) (2) of this section. A single check drawn by the 51  
pass-through entity shall accompany the return in full payment 52  
of the tax due, as shown on the single return, for such 53  
investors, other than investors who are persons subject to the 54  
tax imposed under section 5733.06 of the Revised Code. 55

(b) (i) A pass-through entity shall not include in such a 56  
single return any investor that is a trust to the extent that 57  
any direct or indirect current, future, or contingent 58  
beneficiary of the trust is a person subject to the tax imposed 59  
under section 5733.06 of the Revised Code. 60

(ii) A pass-through entity shall not include in such a 61  
single return any investor that is itself a pass-through entity 62  
to the extent that any direct or indirect investor in the second 63  
pass-through entity is a person subject to the tax imposed under 64  
section 5733.06 of the Revised Code. 65

(c) Except as provided by division (L) of this section, 66  
nothing in division (D) of this section precludes the tax 67  
commissioner from requiring such investors to file the return 68  
and make the payment of taxes and related interest, penalty, and 69  
interest penalty required by this section or section 5747.02, 70  
5747.09, or 5747.15 of the Revised Code. Nothing in division (D) 71  
of this section precludes such an investor from filing the 72  
annual return under this section, utilizing the refundable 73  
credit equal to the investor's proportionate share of the tax 74  
paid by the pass-through entity on behalf of the investor under 75  
division (I) of this section, and making the payment of taxes 76

imposed under section 5747.02 of the Revised Code. Nothing in 77  
division (D) of this section shall be construed to provide to 78  
such an investor or pass-through entity any additional deduction 79  
or credit, other than the credit provided by division (I) of 80  
this section, solely on account of the entity's filing a return 81  
in accordance with this section. Such a pass-through entity also 82  
shall make the filing and payment of estimated taxes on behalf 83  
of the pass-through entity investors other than an investor that 84  
is a person subject to the tax imposed under section 5733.06 of 85  
the Revised Code. 86

(2) For the purposes of this section, "business credits" 87  
means the credits listed in section 5747.98 of the Revised Code 88  
excluding the following credits: 89

(a) The retirement income credit under division (B) of 90  
section 5747.055 of the Revised Code; 91

(b) The senior citizen credit under division (F) of 92  
section 5747.055 of the Revised Code; 93

(c) The lump sum distribution credit under division (G) of 94  
section 5747.055 of the Revised Code; 95

(d) The dependent care credit under section 5747.054 of 96  
the Revised Code; 97

(e) The lump sum retirement income credit under division 98  
(C) of section 5747.055 of the Revised Code; 99

(f) The lump sum retirement income credit under division 100  
(D) of section 5747.055 of the Revised Code; 101

(g) The lump sum retirement income credit under division 102  
(E) of section 5747.055 of the Revised Code; 103

(h) The credit for displaced workers who pay for job 104

training under section 5747.27 of the Revised Code;	105
(i) The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	106 107
(j) The joint filing credit under division (E) of section 5747.05 of the Revised Code;	108 109
(k) The nonresident credit under division (A) of section 5747.05 of the Revised Code;	110 111
(l) The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	112 113
(m) The earned income tax credit under section 5747.71 of the Revised Code;	114 115
(n) The lead abatement credit under section 5747.26 of the Revised Code;	116 117
(o) The credit for education expenses under section 5747.72 of the Revised Code;	118 119
(p) The credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	120 121
<u>(q) The credit for property taxes or rent-equivalent taxes paid under section 5747.86 of the Revised Code.</u>	122 123
(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.	124 125 126 127 128 129 130 131

(4) If a pass-through entity makes the election provided 132  
for under division (D) of this section, the pass-through entity 133  
shall be liable for any additional taxes, interest, interest 134  
penalty, or penalties imposed by this chapter if the tax 135  
commissioner finds that the single return does not reflect the 136  
correct tax due by the pass-through entity investors covered by 137  
that return. Nothing in this division shall be construed to 138  
limit or alter the liability, if any, imposed on pass-through 139  
entity investors for unpaid or underpaid taxes, interest, 140  
interest penalty, or penalties as a result of the pass-through 141  
entity's making the election provided for under division (D) of 142  
this section. For the purposes of division (D) of this section, 143  
"correct tax due" means the tax that would have been paid by the 144  
pass-through entity had the single return been filed in a manner 145  
reflecting the commissioner's findings. Nothing in division (D) 146  
of this section shall be construed to make or hold a pass- 147  
through entity liable for tax attributable to a pass-through 148  
entity investor's income from a source other than the pass- 149  
through entity electing to file the single return. 150

(E) If a husband and wife file a joint federal income tax 151  
return for a taxable year, they shall file a joint return under 152  
this section for that taxable year, and their liabilities are 153  
joint and several, but, if the federal income tax liability of 154  
either spouse is determined on a separate federal income tax 155  
return, they shall file separate returns under this section. 156

If either spouse is not required to file a federal income 157  
tax return and either or both are required to file a return 158  
pursuant to this chapter, they may elect to file separate or 159  
joint returns, and, pursuant to that election, their liabilities 160  
are separate or joint and several. If a husband and wife file 161  
separate returns pursuant to this chapter, each must claim the 162

taxpayer's own exemption, but not both, as authorized under 163  
section 5747.02 of the Revised Code on the taxpayer's own 164  
return. 165

(F) Each return or notice required to be filed under this 166  
section shall contain the signature of the taxpayer or the 167  
taxpayer's duly authorized agent and of the person who prepared 168  
the return for the taxpayer, and shall include the taxpayer's 169  
social security number. Each return shall be verified by a 170  
declaration under the penalties of perjury. The tax commissioner 171  
shall prescribe the form that the signature and declaration 172  
shall take. 173

(G) Each return or notice required to be filed under this 174  
section shall be made and filed as required by section 5747.04 175  
of the Revised Code, on or before the fifteenth day of April of 176  
each year, on forms that the tax commissioner shall prescribe, 177  
together with remittance made payable to the treasurer of state 178  
in the combined amount of the state and all school district 179  
income taxes shown to be due on the form. 180

Upon good cause shown, the commissioner may extend the 181  
period for filing any notice or return required to be filed 182  
under this section and may adopt rules relating to extensions. 183  
If the extension results in an extension of time for the payment 184  
of any state or school district income tax liability with 185  
respect to which the return is filed, the taxpayer shall pay at 186  
the time the tax liability is paid an amount of interest 187  
computed at the rate per annum prescribed by section 5703.47 of 188  
the Revised Code on that liability from the time that payment is 189  
due without extension to the time of actual payment. Except as 190  
provided in section 5747.132 of the Revised Code, in addition to 191  
all other interest charges and penalties, all taxes imposed 192

under this chapter or Chapter 5748. of the Revised Code and 193  
remaining unpaid after they become due, except combined amounts 194  
due of one dollar or less, bear interest at the rate per annum 195  
prescribed by section 5703.47 of the Revised Code until paid or 196  
until the day an assessment is issued under section 5747.13 of 197  
the Revised Code, whichever occurs first. 198

If the commissioner considers it necessary in order to 199  
ensure the payment of the tax imposed by section 5747.02 of the 200  
Revised Code or any tax imposed under Chapter 5748. of the 201  
Revised Code, the commissioner may require returns and payments 202  
to be made otherwise than as provided in this section. 203

To the extent that any provision in this division 204  
conflicts with any provision in section 5747.026 of the Revised 205  
Code, the provision in that section prevails. 206

(H) The amounts withheld pursuant to section 5747.06, 207  
5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of the 208  
Revised Code shall be allowed to the ultimate recipient of the 209  
income as credits against payment of the appropriate taxes 210  
imposed on the ultimate recipient by section 5747.02 and under 211  
Chapter 5748. of the Revised Code. As used in this division, 212  
"ultimate recipient" means the person who is required to report 213  
income from which amounts are withheld pursuant to section 214  
5747.06, 5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of 215  
the Revised Code on the annual return required to be filed under 216  
this section. 217

(I) If a pass-through entity elects to file a single 218  
return under division (D) of this section and if any investor is 219  
required to file the annual return and make the payment of taxes 220  
required by this chapter on account of the investor's other 221  
income that is not included in a single return filed by a pass- 222



through entity or any other investor elects to file the annual 223  
return, the investor is entitled to a refundable credit equal to 224  
the investor's proportionate share of the tax paid by the pass- 225  
through entity on behalf of the investor. The investor shall 226  
claim the credit for the investor's taxable year in which or 227  
with which ends the taxable year of the pass-through entity. 228  
Nothing in this chapter shall be construed to allow any credit 229  
provided in this chapter to be claimed more than once. For the 230  
purpose of computing any interest, penalty, or interest penalty, 231  
the investor shall be deemed to have paid the refundable credit 232  
provided by this division on the day that the pass-through 233  
entity paid the estimated tax or the tax giving rise to the 234  
credit. 235

(J) The tax commissioner shall ensure that each return 236  
required to be filed under this section includes a box that the 237  
taxpayer may check to authorize a paid tax preparer who prepared 238  
the return to communicate with the department of taxation about 239  
matters pertaining to the return. The return or instructions 240  
accompanying the return shall indicate that by checking the box 241  
the taxpayer authorizes the department of taxation to contact 242  
the preparer concerning questions that arise during the 243  
processing of the return and authorizes the preparer only to 244  
provide the department with information that is missing from the 245  
return, to contact the department for information about the 246  
processing of the return or the status of the taxpayer's refund 247  
or payments, and to respond to notices about mathematical 248  
errors, offsets, or return preparation that the taxpayer has 249  
received from the department and has shown to the preparer. 250

(K) The tax commissioner shall permit individual taxpayers 251  
to instruct the department of taxation to cause any refund of 252  
overpaid taxes to be deposited directly into a checking account, 253

savings account, or an individual retirement account or 254  
individual retirement annuity, or preexisting college savings 255  
plan or program account offered by the Ohio tuition trust 256  
authority under Chapter 3334. of the Revised Code, as designated 257  
by the taxpayer, when the taxpayer files the annual return 258  
required by this section electronically. 259

(L) If, for the taxable year, a nonresident or trust that 260  
is the owner of an electing pass-through entity, as defined in 261  
section 5747.38 of the Revised Code, does not have Ohio adjusted 262  
gross income or, in the case of a trust, modified Ohio taxable 263  
income other than from one or more electing pass-through 264  
entities, the nonresident or trust shall not be required to file 265  
an annual return under this section. Nothing in this division 266  
precludes such an owner from filing the annual return under this 267  
section, utilizing the refundable credit under section 5747.39 268  
of the Revised Code equal to the owner's proportionate share of 269  
the tax levied under section 5747.38 of the Revised Code and 270  
paid by the electing pass-through entity, and making the payment 271  
of taxes imposed under section 5747.02 of the Revised Code. 272

(M) The tax commissioner may adopt rules to administer 273  
this section. 274

**Sec. 5747.86.** (A) As used in this section: 275

(1) "Claim year" means, for individuals required to file 276  
an income tax return pursuant to this chapter, the individual's 277  
taxable year and, for all other individuals, the calendar year 278  
preceding the year in which an application for credit is filed 279  
under this section. 280

(2) "Eligible claimant" means an individual who has 281  
occupied a homestead as an owner or lessee for at least six 282

months of the claim year and whose total household resources do 283  
not exceed the threshold described in division (G) of this 284  
section. 285

(3) "Gross rent" means the total rent paid during the 286  
claim year by a lessee for the right to occupy a homestead 287  
pursuant to an arm's length transaction with the property owner 288  
or the owner's representative. 289

(4) "Qualifying homestead" means a dwelling, including a 290  
manufactured or mobile home or a unit in a multiple-unit 291  
dwelling or housing cooperative, that is located in this state, 292  
that is not fully exempt from property taxation for the claim 293  
year, and that meets one of the following requirements: 294

(a) The dwelling is owned by an individual who occupies 295  
the dwelling as a primary residence and the true value of the 296  
property, as listed on the tax list for the tax year ending in 297  
the individual's claim year, does not exceed the home value 298  
limit for that claim year; 299

(b) The dwelling is leased by an individual who occupies 300  
the dwelling as a primary residence and the gross rent paid by 301  
the lessee during the claim year did not exceed the product 302  
obtained by multiplying the rent limit for that claim year by 303  
the number of months the lessee occupied the dwelling as a 304  
primary residence. 305

(5) "Household" means an individual and the individual's 306  
spouse. 307

(6) "Income" means federal adjusted gross income, plus all 308  
income excluded or exempt from the computation of federal 309  
adjusted gross income, subtracted by all of the following: 310

(a) Up to three hundred dollars of gifts in cash or kind 311

<u>from nongovernmental sources;</u>	312
<u>(b) Up to three hundred dollars of lottery, casino gaming,</u>	313
<u>or sports gaming winnings;</u>	314
<u>(c) Benefits provided under the supplemental nutrition</u>	315
<u>assistance program administered by the department of job and</u>	316
<u>family services pursuant to section 5101.54 of the Revised Code;</u>	317
<u>(d) Government payments made to a third party on behalf of</u>	318
<u>an individual;</u>	319
<u>(e) State or municipal tax refunds or tax credits;</u>	320
<u>(f) Any government grant that a property owner must use</u>	321
<u>for the rehabilitation of the owner's homestead;</u>	322
<u>(g) Stipends received by a person who is acting as a</u>	323
<u>foster grandparent under the foster grandparent program</u>	324
<u>authorized pursuant to 42 U.S.C 5011 or as a senior companion</u>	325
<u>pursuant to 42 U.S.C 5013;</u>	326
<u>(h) Amounts deducted from benefits provided under Title II</u>	327
<u>of the Social Security Act or from railroad retirement benefits</u>	328
<u>for premiums paid pursuant to the medicare program established</u>	329
<u>by Title XVIII of the Social Security Act;</u>	330
<u>(i) Contributions by an employer to life, accident, or</u>	331
<u>health insurance plans;</u>	332
<u>(j) Any money received from a low-income customer</u>	333
<u>assistance program, as defined in section 4928.01 of the Revised</u>	334
<u>Code;</u>	335
<u>(k) Loan proceeds;</u>	336
<u>(l) Inheritance or life insurance benefits from a spouse;</u>	337
<u>(m) Payments from a long-term care policy made to a</u>	338

<u>nursing home or other care facility;</u>	339
<u>(n) Accident or health insurance plan premiums paid by an</u>	340
<u>employer for a plan that covers a member of the household or the</u>	341
<u>member's family;</u>	342
<u>(o) Compensation for wrongful imprisonment.</u>	343
<u>(7) "Property tax due" means the property taxes or</u>	344
<u>manufactured home taxes charged and payable against the</u>	345
<u>homestead for the tax year ending in the eligible claimant's</u>	346
<u>claim year, after any reductions allowed under the Revised Code.</u>	347
<u>"Property tax due" does not include taxes that appeared on the</u>	348
<u>general tax list or manufactured home tax list for any preceding</u>	349
<u>tax year or any penalties, interest, or special assessments.</u>	350
<u>(8) "Rent-equivalent tax paid" means fifteen per cent of</u>	351
<u>gross rent.</u>	352
<u>(9) "Total household resources" means all income received</u>	353
<u>by all individuals of a household in the claim year while</u>	354
<u>members of the household, increased by the following deductions</u>	355
<u>from federal gross income:</u>	356
<u>(a) Any net operating loss;</u>	357
<u>(b) Any net rental or royalty loss;</u>	358
<u>(c) Any carryback or carryforward of a net operating loss.</u>	359
<u>(10) "Home value limit" means the median home value of</u>	360
<u>owner-occupied housing units in the county in this state that</u>	361
<u>has the highest such median home value according to the most</u>	362
<u>recent one-year data published in the American community survey.</u>	363
<u>(11) "Rent limit" means the median gross rent in the</u>	364
<u>county in this state that has the highest such median gross rent</u>	365

according to the most recent one-year data published in the 366  
American community survey. 367

(12) "American community survey" means the supplementary 368  
statistics collected and published annually by the United States 369  
census bureau in accordance with 13 U.S.C. 141 and 193. 370

(B) A refundable credit or rebate is allowed to eligible 371  
claimants. In the case of eligible claimants required to file an 372  
annual return under this chapter for the claim year, a credit is 373  
allowed against the claimant's aggregate tax liability under 374  
section 5747.02 of the Revised Code. For all other eligible 375  
claimants, a rebate may be claimed on the form prescribed by the 376  
tax commissioner pursuant to division (E) of this section. 377  
Subject to division (C) of this section, the credit or rebate 378  
shall equal one of the following: 379

(1) For eligible claimants who own the homestead for which 380  
the claim is made, the amount by which the eligible claimant's 381  
property tax due exceeds five per cent of the eligible 382  
claimant's total household resources for that claim year. 383

(2) For eligible claimants who lease the homestead for 384  
which the claim is made, the amount by which the eligible 385  
claimant's rent-equivalent tax paid in the claim year exceeds 386  
five per cent of the eligible claimant's total household 387  
resources for that year. 388

(C) The credit or rebate allowed under this section for a 389  
claim year shall not exceed a specified limit based upon the 390  
eligible claimant's total household resources. For the first 391  
claim year ending on or after the effective date of this 392  
section, the limits are as follows: 393

	1	2
A	<u>TOTAL HOUSEHOLD RESOURCES</u>	<u>CREDIT OR REBATE LIMIT</u>
B	<u>\$60,000 or less</u>	<u>\$1,000</u>
C	<u>More than \$60,000 but not more than \$70,000</u>	<u>\$800</u>
D	<u>More than \$70,000 but not more than \$80,000</u>	<u>\$600</u>
E	<u>More than \$80,000 but not more than \$90,000</u>	<u>\$400</u>
F	<u>More than \$90,000 but not more than \$100,000</u>	<u>\$200</u>

For each succeeding claim year, these household resources tiers and limits shall be adjusted as provided in division (G) of this section. 395  
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(D) For eligible claimants required to file an annual return under this chapter for the claim year, the credit shall be claimed in the order required under section 5747.98 of the Revised Code. If the amount of the credit under this section exceeds the aggregate amount of tax otherwise due under section 5747.02 of the Revised Code after deduction of all other credits in that order, the taxpayer is entitled to a refund of the excess. 398  
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(E) (1) The tax commissioner shall prescribe a form on which eligible claimants who are not required to file an annual return under this chapter may apply for the rebate authorized 406  
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under this section. Except as provided in division (E) (2) of 409  
this section, such eligible claimants shall apply for the rebate 410  
on that form after the first day of January following the end of 411  
the claim year but before the fifteenth day of the fourth month 412  
following the end of that claim year. 413

(2) An eligible claimant may request an extension of the 414  
time to file a rebate application under division (E) (1) of this 415  
section, on a form prescribed by the commissioner. Upon receipt 416  
of such a request, the commissioner shall extend the due date 417  
for filing the application to the fifteenth day of the tenth 418  
month after the last day of the claim year. 419

(F) (1) The credit or rebate authorized under this section 420  
shall be allowed to only one eligible claimant per homestead. 421

(2) Only the lessee shall claim a credit or rebate with 422  
respect to property that is rented or leased as a homestead. 423

(G) For the first claim year ending on or after the 424  
effective date of this section, an individual qualifies as an 425  
eligible claimant only if the individual's total household 426  
resources do not exceed one hundred thousand dollars. For each 427  
following claim year, the tax commissioner shall adjust this 428  
total household resources limit and the household resources 429  
tiers and credit or rebate limits described in division (C) of 430  
this section by completing the following calculations in 431  
September of each year: 432

(1) Determine the percentage increase in the gross 433  
domestic product deflator determined by the bureau of economic 434  
analysis of the United States department of commerce from the 435  
first day of January of the preceding year to the last day of 436  
December of the preceding year; 437



(2) Multiply that percentage increase by the total household resources limit, household resources tiers, and credit or rebate limits for the current year; 438  
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(3) Add the resulting products to the respective tiers and limits for the current year; 441  
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(4) Round the resulting sums to the nearest multiple of one thousand dollars, in the case of the total household resources limit and tiers, or nearest multiple of ten dollars, in the case of the credit or rebate limits. 443  
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The adjusted amounts apply to claim years beginning in the calendar year in which the adjustment is made and to claim years beginning in each ensuing calendar year until a calendar year in which a new adjustment is made pursuant to this division. The commissioner shall not make a new adjustment in any calendar year in which the amount resulting from the adjustment would be less than the amount resulting from the adjustment in the preceding calendar year. 447  
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(H) If a credit or rebate allowed under this section was based on an amount of property tax due that differs from the actual amount of such taxes paid by the eligible claimant for the tax year ending in that claim year, the eligible claimant shall file an annual return or application under division (E) of this section for the ensuing claim year that reports the difference. The claimant shall adjust the credit or rebate claimed for the ensuing year by the amount of the difference. If the claimant is not eligible for the credit or rebate for the ensuing claim year, the claimant shall pay or may request payment of the difference, as applicable. 455  
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(I) On or before the first day of November of each year, 466

the tax commissioner shall determine and publish a home value 467  
limit and rent limit. The limits shall apply to claim years 468  
beginning in the calendar year in which the limits are 469  
determined. 470

**Sec. 5747.98.** (A) To provide a uniform procedure for 471  
calculating a taxpayer's aggregate tax liability under section 472  
5747.02 of the Revised Code, a taxpayer shall claim any credits 473  
to which the taxpayer is entitled in the following order: 474

Either the retirement income credit under division (B) of 475  
section 5747.055 of the Revised Code or the lump sum retirement 476  
income credits under divisions (C), (D), and (E) of that 477  
section; 478

Either the senior citizen credit under division (F) of 479  
section 5747.055 of the Revised Code or the lump sum 480  
distribution credit under division (G) of that section; 481

The dependent care credit under section 5747.054 of the 482  
Revised Code; 483

The credit for displaced workers who pay for job training 484  
under section 5747.27 of the Revised Code; 485

The campaign contribution credit under section 5747.29 of 486  
the Revised Code; 487

The twenty-dollar personal exemption credit under section 488  
5747.022 of the Revised Code; 489

The joint filing credit under division ~~(G)~~ (E) of section 490  
5747.05 of the Revised Code; 491

The earned income credit under section 5747.71 of the 492  
Revised Code; 493

The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;	494 495
The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	496 497 498
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	499 500 501
The nonrefundable vocational job credit under section 5747.057 of the Revised Code;	502 503
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	504 505
The enterprise zone credit under section 5709.66 of the Revised Code;	506 507
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	508 509 510
The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;	511 512
The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;	513 514
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	515 516 517
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	518 519
The small business investment credit under section 5747.81	520

of the Revised Code;	521
The nonrefundable lead abatement credit under section	522
5747.26 of the Revised Code;	523
The opportunity zone investment credit under section	524
122.84 of the Revised Code;	525
The enterprise zone credits under section 5709.65 of the	526
Revised Code;	527
The research and development credit under section 5747.331	528
of the Revised Code;	529
The credit for rehabilitating a historic building under	530
section 5747.76 of the Revised Code;	531
The nonrefundable Ohio low-income housing tax credit under	532
section 5747.83 of the Revised Code;	533
The nonrefundable affordable single-family home credit	534
under section 5747.84 of the Revised Code;	535
The nonresident credit under division (A) of section	536
5747.05 of the Revised Code;	537
The credit for a resident's out-of-state income under	538
division (B) of section 5747.05 of the Revised Code;	539
The refundable motion picture and Broadway theatrical	540
production credit under section 5747.66 of the Revised Code;	541
The refundable credit for film and theater capital	542
improvement projects under section 5747.67 of the Revised Code;	543
The refundable jobs creation credit or job retention	544
credit under division (A) of section 5747.058 of the Revised	545
Code;	546

The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	547 548
The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	549 550 551
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;	552 553 554
The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	555 556
The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code paid by an electing pass-through entity;	557 558 559
<u>The refundable credit for property taxes or rent-equivalent taxes paid under section 5747.86 of the Revised Code.</u>	560 561
(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 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.	562 563 564 565 566 567 568 569 570 571 572
<b>Section 2.</b> That existing sections 5747.08 and 5747.98 of the Revised Code are hereby repealed.	573 574

<b>Section 3.</b> The amendment or enactment by this act of	575
sections 5747.08, 5747.86, and 5747.98 of the Revised Code	576
applies to claim years, as defined in section 5747.86 of the	577
Revised Code, as enacted by this act, ending on or after the	578
effective date of that amendment or enactment.	579