



## Ohio Revised Code

### Section 5747.058 Tax credits to foster job creation or retention.

Effective: [March 27, 2020](#)

Legislation: [House Bill 197 - 133rd General Assembly](#)

---

(A) A refundable income tax credit granted by the tax credit authority under section 122.17 or former division (B)(2) or (3) of section 122.171 of the Revised Code, as those divisions existed before the effective date of the amendment of this section by H.B. 64 of the 131st general assembly, September 29, 2015, may be claimed under this chapter, in the order required under section 5747.98 of the Revised Code. For purposes of making tax payments under this chapter, taxes equal to the amount of the refundable credit shall be considered to be paid to this state on the first day of the taxable year. The refundable credit shall not be claimed for any taxable years ending with or following the calendar year in which a relocation of employment positions occurs in violation of an agreement entered into under section 122.17 or 122.171 of the Revised Code.

(B) A nonrefundable income tax credit granted by the tax credit authority under division (B) of section 122.171 of the Revised Code may be claimed under this chapter, in the order required under section 5747.98 of the Revised Code.

---