



## Ohio Revised Code

### Section 5747.27 Credit for displaced worker who pays for job training to enhance ability to get new job.

Effective: February 15, 2016

Legislation: Senate Bill 208 - 131st General Assembly

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As used in this section, "displaced worker" means an individual who has lost or left the individual's job due to the closing or moving of the facility at which the individual was employed or the abolishment of the individual's position or shift at that facility and who has not obtained another job at which the individual works more than twenty hours a week.

A nonrefundable credit is allowed against the aggregate tax liability under section 5747.02 of the Revised Code of a displaced worker who pays for job training to enhance the displaced worker's ability to get a new job. The amount of the credit equals the lesser of five hundred dollars or fifty per cent of the amount the individual actually paid less any reimbursements for job training during the twelve-month period beginning when the individual became a displaced worker. The credit shall be claimed for the taxable year in which the worker pays for the job training. If the twelve-month period after the individual becomes a displaced worker extends over two taxable years, the worker may claim all or a portion of the credit, not to exceed five hundred dollars, for both taxable years. The displaced worker shall claim the credit in the order required under section 5747.98 of the Revised Code. The credit for a taxable year shall not exceed the displaced worker's tax liability for that year after allowing for any other credit that precedes the credit under this section in that order.

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