



Ohio Revised Code

Section 5747.67 Film and theater capital improvement tax credit.

Effective: April 30, 2024

Legislation: House Bill 101

- (A) Any term used in this section has the same meaning as in section 122.852 of the Revised Code.
- (B) There is allowed a credit against a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code for any taxpayer who, on the last day of the taxpayer's taxable year, is the certificate owner of a tax credit certificate issued under section 122.852 of the Revised Code. The credit shall be claimed for the taxpayer's taxable year that includes the date the certificate was issued by the director of development. The credit amount equals the amount stated in the certificate or the portion of that amount owned by the certificate owner. The credit shall be claimed in the order required under section 5747.98 of the Revised Code. If the credit amount exceeds the aggregate amount of tax otherwise due under section 5747.02 of the Revised Code after deducting all other credits in that order, the excess shall be refunded.
- (C) Nothing in this section limits or disallows pass-through treatment of the credit.
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