



Ohio Revised Code

Section 5747.82 Tax credit for holders of commercial driver training certificate.

Effective: April 3, 2023

Legislation: House Bill 66 - 134th General Assembly

There is allowed a nonrefundable credit against a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code for a taxpayer that has been issued a tax credit certificate under section 122.91 of the Revised Code. The amount of the credit shall equal the credit amount stated on the certificate. The credit shall be claimed for the taxpayer's most recently concluded taxable year that ended before the issuance date stated on the certificate.

The credit shall be claimed in the order required under section 5747.98 of the Revised Code. Any credit amount in excess of the aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credits preceding the credit in that order, may be carried forward for five taxable years, but the amount of the excess credit allowed in any such year shall be deducted from the balance carried forward to the next year.

Nothing in this section limits or disallows pass-through treatment of the credit if the credit certificate has been issued to a pass-through entity.
