



Ohio Revised Code

Section 5751.55 Film and theater capital improvement tax credit.

Effective: October 3, 2023

Legislation: House Bill 33 - 135th General Assembly

(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 refundable credit against the tax imposed by section 5751.02 of the Revised Code for any person that 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 tax period in which the certificate is 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 5751.98 of the Revised Code. If the credit amount exceeds the tax otherwise due under section 5751.02 of the Revised Code after deducting all other credits in that order, the excess shall be refunded.
