



Ohio Administrative Code Rule 122:21-1-03 Application fee.

Effective: August 28, 2020

(A) Upon certification by the director that the project proposed by the applicant is a tax credit-eligible production, the director shall issue the applicant an invoice for a non-refundable application fee in an amount equal to one per cent of the estimated value of the credit, up to a maximum application fee of ten thousand dollars.

(B) The applicant shall pay the non-refundable fee within forty-five days of the invoice date.

(C) The applicant's failure to pay the application fee within the timeframe set forth in paragraph (B) of this rule shall result in rescission of the director's certification that the application is a tax credit-eligible production.

(D) An application fee is due and payable for each production certified by the director as a tax credit-eligible production and is not transferrable to any other or future application or production.
