



## Ohio Administrative Code Rule 122:28-1-01 Definitions.

Effective: February 8, 2021

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As used in rules 122:28-1-02 to 122:28-1-05 of the Administrative Code:

(A) "Authority" means the tax credit authority.

(B) "Capital lease" and "operating lease" are to be construed in accordance with generally accepted accounting principles, and a capital lease is included in the capital investment project as defined in section 122.175 of the Revised Code.

(C) "Director" means the director of the Ohio development services agency.

(D) "Exempt property" means tangible personal property used to construct and finally incorporated in the computer data center or to conduct the computer data center business and placed or installed at the computer data center.

(E) "Grantees" means, collectively, the original grantee and/or the supplemental grantee.

(F) "Original grantee" means the computer data center business or businesses leading the capital investment project.

(G) "Statutory minimums" means the statutory minimum of one million five hundred thousand dollars of annual payroll in accordance with division (A)(5)(b) of section 122.175 of the Revised Code and one hundred million dollars of capital investment in the project as set forth in division (A)(5)(a) of section 122.175 of the Revised Code.

(H) "Supplemental grantee" means a tenant or other co-location participant in the original grantee's computer data center business that elects to become a party to the tax exemption agreement under division (M) of section 122.175 of the Revised Code and is approved by the authority. Supplemental grantees may provide computer data center business services to themselves or to third parties.



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(I) "Tax Commissioner" means the tax commissioner of the Ohio department of taxation.