



Ohio Administrative Code

Rule 122:4-1-02 Enterprise zone agreement tax exemption fee.

Effective: January 9, 2025

(A) The state's application fee for applications submitted to a municipal corporation or county to enter into an agreement under section 5709.62, 5709.63, or 5709.632 of the Revised Code is seven hundred fifty dollars.

(B) Payment is to be in the form of a check or money order made payable to the Ohio treasurer of state by an enterprise at the time of application and is to be forwarded to the Ohio department of development with the executed agreement by the municipal corporation or county.

(C) If the application does not result in the approval of the agreement, then the fee will be refunded to the applicant by the municipal corporation or county. Otherwise, such fee is non-refundable.

(D) No more than one fee is to be collected per application.

(E) The director of the development will notify the tax commissioner to withhold the approval of all tax exemptions pertaining to an agreement which has not met the enterprise zone tax exemption fee requirements set forth in this rule.
