



Ohio Administrative Code

Rule 122:4-1-10 Enterprise zone program employee tax credit.

Effective: January 9, 2025

(A) Applicants for the Ohio enterprise zone program's employee tax credit are to provide the name, social security number, employment start date, the county of residence for the twelve months prior to employment and the type of assistance the employee received (temporary assistance for needy families or predecessor) at the time of employment as a result of an enterprise zone agreement for each employee claimed as eligible.

(B) Business will also provide:

(1) Documentation of a valid enterprise zone agreement for a project occurring in a designated metropolitan statistical area central city or an appalachian county; and

(2) A general information release allowing the director of development to request confirmation from the tax commissioner and the director of the environmental protection agency clearance that the applicant does not owe any: (a) delinquent state or local taxes; (b) any monies to the state or a state agency for the administration or enforcement of any environmental laws or other state laws; and (c) any other monies to the state, a state agency or a political subdivision of the state that are past due, whether the amounts owned are being contested in a court of law or not. Should it be determined that the applicant owes taxes or payments, the applicant will be notified and given thirty days to cure the deficiency. No employee tax credit certificate will be issued until resolution.

(C) The director of development will confirm each eligible employee with the department of human services or its successor prior to issuing the employee tax credit certificate.
