



Ohio Revised Code

Section 107.036 Estimate of total incentive tax credits to be authorized in each year.

Effective: March 23, 2018

Legislation: Senate Bill 8 - 132nd General Assembly

(A) For each business incentive tax credit, the main operating appropriations act shall contain a detailed estimate of the total amount of credits that may be authorized in each year, an estimate of the amount of credits expected to be claimed in each year, and an estimate of the amount of credits expected to remain outstanding at the end of the biennium. The governor shall include such estimates in the state budget submitted to the general assembly pursuant to section 107.03 of the Revised Code.

(B) As used in this section, "business incentive tax credit" means all of the following:

- (1) The job creation tax credit under section 122.17 of the Revised Code;
 - (2) The job retention tax credit under section 122.171 of the Revised Code;
 - (3) The historic preservation tax credit under section 149.311 of the Revised Code;
 - (4) The motion picture tax credit under section 122.85 of the Revised Code;
 - (5) The new markets tax credit under section 5725.33 of the Revised Code;
 - (6) The research and development credit under section 166.21 of the Revised Code;
 - (7) The small business investment credit under section 122.86 of the Revised Code ;
 - (8) The rural growth investment credit under section 122.152 of the Revised Code.
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