



Ohio Revised Code

Section 5733.36 Credit for providing day-care for children of employees.

Effective: June 30, 1997

Legislation: House Bill 215 - 122nd General Assembly

This section applies only to tax years 1999, 2000, 2001, 2002, and 2003.

A nonrefundable credit is allowed against the tax imposed by sections 5733.06, 5733.065, and 5733.066 of the Revised Code for a taxpayer that enters into an agreement with a child day-care center pursuant to this section. Under the terms of the agreement, the taxpayer must make one or more support payments to the day-care center on a periodic basis, and the center must agree to serve a child of an employee of the taxpayer for the period covered by each support payment. The center must be licensed under section 5104.03 of the Revised Code. The amount of the support payment must be set forth in the agreement, and cannot exceed a reasonable charge for a child to attend a day-care center in the vicinity of the taxpayer's worksite. The agreement must specify that an employee has the option of refusing to place the employee's child in a day-care center that receives support payments from the taxpayer.

The amount of the credit equals fifty per cent of the total amount of support payments made by the taxpayer during the taxable year. The taxpayer shall not count toward the credit any amount it paid directly or indirectly in connection with a plan or program described in section 125 of the Internal Revenue Code or under section 5733.38 of the Revised Code. The taxpayer shall claim the credit in the order required under section 5733.98 of the Revised Code.
