



## Ohio Revised Code

### Section 5733.55 Nonrefundable credit equal to amount of eligible nonrecurring 9-1-1 charges.

Effective: October 3, 2023

Legislation: House Bill 33

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(A) As used in this section:

(1) "9-1-1 system" has the same meaning as in section 128.01 of the Revised Code.

(2) "Nonrecurring 9-1-1 charges" means nonrecurring charges approved by the public utilities commission for the telephone network portion of a 9-1-1 system pursuant to section 128.33 of the Revised Code.

(3) "Eligible nonrecurring 9-1-1 charges" means all nonrecurring 9-1-1 charges for a 9-1-1 system except both of the following:

(a) Charges for a system that was not established pursuant to a plan adopted under section 128.08 of the Revised Code;

(b) Charges for that part of a system established pursuant to such a plan that are excluded from the credit by division (C)(2) of section 128.33 of the Revised Code.

(4) "Telephone company" has the same meaning as in section 5727.01 of the Revised Code.

(B) Beginning in tax year 2005, a telephone company shall be allowed a nonrefundable credit against the tax imposed by section 5733.06 of the Revised Code equal to the amount of its eligible nonrecurring 9-1-1 charges. The credit shall be claimed for the company's taxable year that covers the period in which the 9-1-1 service for which the credit is claimed becomes available for use. The credit shall be claimed in the order required by section 5733.98 of the Revised Code. If the credit exceeds the total taxes due under section 5733.06 of the Revised Code for the tax year, the tax commissioner shall credit the excess against taxes due under that section for succeeding tax years until the full amount of the credit is granted.



(C) After the last day a return, with any extensions, may be filed by any telephone company that is eligible to claim a credit under this section, the commissioner shall determine whether the sum of the credits allowed for prior tax years commencing with tax year 2005 plus the sum of the credits claimed for the current tax year exceeds fifteen million dollars. If it does, the credits allowed under this section for the current tax year shall be reduced by a uniform percentage such that the sum of the credits allowed for the current tax year do not exceed fifteen million dollars claimed by all telephone companies for all tax years. Thereafter, no credit shall be granted under this section, except for the remaining portions of any credits allowed under division (B) of this section.

(D) A telephone company that is entitled to carry forward a credit against its public utility excise tax liability under section 5727.39 of the Revised Code is entitled to carry forward any amount of that credit remaining after its last public utility excise tax payment for the period of July 1, 2003, through June 30, 2004, and claim that amount as a credit against its corporation franchise tax liability under this section. Nothing in this section authorizes a telephone company to claim a credit under this section for any eligible nonrecurring 9-1-1 charges for which it has already claimed a credit under this section or section 5727.39 of the Revised Code.