



## Ohio Revised Code

Section 5747.38 [Repealed effective 11/15/2015 by S.B. 208, 131st General Assembly] Credit for equipping tractors with lights and reflectors.

Effective: October 5, 2000

Legislation: House Bill 484 - 123rd General Assembly

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There is hereby allowed a nonrefundable credit against the tax imposed by section 5747.02 of the Revised Code for a taxpayer that purchases lights and reflectors for installation on agricultural tractors to comply with the lighting and reflector requirements contained in section 4513.111 of the Revised Code. The credit shall equal the lesser of one thousand dollars or fifty per cent of the sum of the expenditures for the lights and reflectors that are made by the taxpayer during the period beginning on the effective date of this section and ending on the date that is one year after the effective date of this section, and shall be claimed for the taxable year during which the expenditures are made. The credit shall be claimed in the order prescribed by section 5747.98 of the Revised Code. The credit shall not exceed the amount of tax otherwise due under section 5747.02 of the Revised Code after deducting any other credits that precede the credit claimed under this section in that order.

If the taxpayer is a direct or indirect investor in a pass-through entity that has purchased lights and reflectors to comply with section 4513.111 of the Revised Code, the investor may claim the investor's proportionate or distributive share of the credit allowed under this section.

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