



## Ohio Revised Code

### Section 5747.80 Issuance of tax credits by Ohio venture capital authority.

Effective: June 5, 2006

Legislation: Senate Bill 321 - 126th General Assembly

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Upon the issuance of a tax credit certificate by the Ohio venture capital authority under section 150.07 of the Revised Code, a refundable credit may be claimed against the tax imposed by section 5747.02 of the Revised Code. The credit shall be claimed for the taxable year specified in the certificate issued by the authority and in the order required under section 5747.98 of the Revised Code.

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