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132nd General Assembly
Regular Session
2017-2018

Sub. H. B. No. 317

A BILL

To amend sections 5747.02, 5747.08, and 5747.98 and
to enact section 5747.69 of the Revised Code to
authorize, for six years, an income tax credit
for a physician or dentist based on the number
of hours the physician or dentist provides
certain uncompensated medical or dental
services.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 5747.02, 5747.08, and 5747.98 be
amended and section 5747.69 of the Revised Code be enacted to
read as follows:

Sec. 5747.02. (A) For the purpose of providing revenue for
the support of schools and local government functions, to
provide relief to property taxpayers, to provide revenue for the
general revenue fund, and to meet the expenses of administering
the tax levied by this chapter, there is hereby levied on every
individual, trust, and estate residing in or earning or
receiving income in this state, on every individual, trust, and
estate earning or receiving lottery winnings, prizes, or awards



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pursuant to Chapter 3770. of the Revised Code, on every 19
individual, trust, and estate earning or receiving winnings on 20
casino gaming, and on every individual, trust, and estate 21
otherwise having nexus with or in this state under the 22
Constitution of the United States, an annual tax measured as 23
prescribed in divisions (A)(1) to (4) of this section. 24

(1) In the case of trusts, the tax imposed by this section 25
shall be measured by modified Ohio taxable income under division 26
(D) of this section and levied in the same amount as the tax is 27
imposed on estates as prescribed in division (A)(2) of this 28
section. 29

(2) In the case of estates, the tax imposed by this 30
section shall be measured by Ohio taxable income and levied at 31
the rate of seven thousand four hundred twenty-five ten- 32
thousandths per cent for the first ten thousand five hundred 33
dollars of such income and, for income in excess of that amount, 34
at the same rates prescribed in division (A)(3) of this section 35
for individuals. 36

(3) In the case of individuals, for taxable years 37
beginning in 2017 or thereafter, the tax imposed by this section 38
on income other than taxable business income shall be measured 39
by Ohio adjusted gross income, less taxable business income and 40
less an exemption for the taxpayer, the taxpayer's spouse, and 41
each dependent as provided in section 5747.025 of the Revised 42
Code. If the balance thus obtained is equal to or less than ten 43
thousand five hundred dollars, no tax shall be imposed on that 44
balance. If the balance thus obtained is greater than ten 45
thousand five hundred dollars, the tax is hereby levied as 46
follows: 47

OHIO ADJUSTED GROSS 48

INCOME LESS TAXABLE		49
BUSINESS INCOME AND EXEMPTIONS		50
(INDIVIDUALS)		51
OR		52
MODIFIED OHIO		53
TAXABLE INCOME (TRUSTS)		54
OR		55
OHIO TAXABLE INCOME (ESTATES)	TAX	56
More than \$10,500 but	\$77.96 plus 1.980% of the amount	57
not more than \$15,800	in excess of \$10,500	58
More than \$15,800 but	\$182.90 plus 2.476% of the amount	59
not more than \$21,100	in excess of \$15,800	60
More than \$21,100 but	\$314.13 plus 2.969% of the amount	61
not more than \$42,100	in excess of \$21,100	62
More than \$42,100 but	\$937.62 plus 3.465% of the amount	63
not more than \$84,200	in excess of \$42,100	64
More than \$84,200 but	\$2,396.39 plus 3.960% of the amount	65
not more than \$105,300	in excess of \$84,200	66
More than \$105,300 but	\$3,231.95 plus 4.597% of the amount	67
not more than \$210,600	in excess of \$105,300	68
More than \$210,600	\$8,072.59 plus 4.997% of the amount	69
	in excess of \$210,600	70
(4) (a) In the case of individuals, for taxable years		71
beginning in 2016 or thereafter, the tax imposed by this section		72
on taxable business income shall equal three per cent of the		73
result obtained by subtracting any amount allowed under division		74
(A) (4) (b) of this section from the individual's taxable business		75
income.		76

(b) If the exemptions allowed to an individual under 77
division (A) (3) of this section exceed the taxpayer's Ohio 78
adjusted gross income less taxable business income, the excess 79
shall be deducted from taxable business income before computing 80
the tax under division (A) (4) (a) of this section. 81

(5) Except as otherwise provided in this division, in 82
August of each year, the tax commissioner shall make a new 83
adjustment to the income amounts prescribed in divisions (A) (2) 84
and (3) of this section by multiplying the percentage increase 85
in the gross domestic product deflator computed that year under 86
section 5747.025 of the Revised Code by each of the income 87
amounts resulting from the adjustment under this division in the 88
preceding year, adding the resulting product to the 89
corresponding income amount resulting from the adjustment in the 90
preceding year, and rounding the resulting sum to the nearest 91
multiple of fifty dollars. The tax commissioner also shall 92
recompute each of the tax dollar amounts to the extent necessary 93
to reflect the new adjustment of the income amounts. To 94
recompute the tax dollar amount corresponding to the lowest tax 95
rate in division (A) (3) of this section, the commissioner shall 96
multiply the tax rate prescribed in division (A) (2) of this 97
section by the income amount specified in that division and as 98
adjusted according to this paragraph. The rates of taxation 99
shall not be adjusted. 100

The adjusted amounts apply to taxable years beginning in 101
the calendar year in which the adjustments are made and to 102
taxable years beginning in each ensuing calendar year until a 103
calendar year in which a new adjustment is made pursuant to this 104
division. The tax commissioner shall not make a new adjustment 105
in any year in which the amount resulting from the adjustment 106
would be less than the amount resulting from the adjustment in 107

the preceding year. 108

(B) If the director of budget and management makes a 109
certification to the tax commissioner under division (B) of 110
section 131.44 of the Revised Code, the amount of tax as 111
determined under divisions (A) (1) to (3) of this section shall 112
be reduced by the percentage prescribed in that certification 113
for taxable years beginning in the calendar year in which that 114
certification is made. 115

(C) The levy of this tax on income does not prevent a 116
municipal corporation, a joint economic development zone created 117
under section 715.691, or a joint economic development district 118
created under section 715.70, 715.71, or 715.72 of the Revised 119
Code from levying a tax on income. 120

(D) This division applies only to taxable years of a trust 121
beginning in 2002 or thereafter. 122

(1) The tax imposed by this section on a trust shall be 123
computed by multiplying the Ohio modified taxable income of the 124
trust by the rates prescribed by division (A) of this section. 125

(2) A resident trust may claim a credit against the tax 126
computed under division (D) of this section equal to the lesser 127
of (a) the tax paid to another state or the District of Columbia 128
on the resident trust's modified nonbusiness income, other than 129
the portion of the resident trust's nonbusiness income that is 130
qualifying investment income as defined in section 5747.012 of 131
the Revised Code, or (b) the effective tax rate, based on 132
modified Ohio taxable income, multiplied by the resident trust's 133
modified nonbusiness income other than the portion of the 134
resident trust's nonbusiness income that is qualifying 135
investment income. The credit applies before any other 136

applicable credits. 137

(3) The credits enumerated in divisions (A)(1) to (9) and 138
(A)~~(18)~~~~(19)~~ to ~~(20)~~~~(21)~~ of section 5747.98 of the Revised Code 139
do not apply to a trust subject to division (D) of this section. 140
Any credits enumerated in other divisions of section 5747.98 of 141
the Revised Code apply to a trust subject to division (D) of 142
this section. To the extent that the trust distributes income 143
for the taxable year for which a credit is available to the 144
trust, the credit shall be shared by the trust and its 145
beneficiaries. The tax commissioner and the trust shall be 146
guided by applicable regulations of the United States treasury 147
regarding the sharing of credits. 148

(E) For the purposes of this section, "trust" means any 149
trust described in Subchapter J of Chapter 1 of the Internal 150
Revenue Code, excluding trusts that are not irrevocable as 151
defined in division (I)(3)(b) of section 5747.01 of the Revised 152
Code and that have no modified Ohio taxable income for the 153
taxable year, charitable remainder trusts, qualified funeral 154
trusts and preneed funeral contract trusts established pursuant 155
to sections 4717.31 to 4717.38 of the Revised Code that are not 156
qualified funeral trusts, endowment and perpetual care trusts, 157
qualified settlement trusts and funds, designated settlement 158
trusts and funds, and trusts exempted from taxation under 159
section 501(a) of the Internal Revenue Code. 160

(F) Nothing in division (A)(3) of this section shall 161
prohibit an individual with an Ohio adjusted gross income, less 162
taxable business income and exemptions, of ten thousand five 163
hundred dollars or less from filing a return under this chapter 164
to receive a refund of taxes withheld or to claim any refundable 165
credit allowed under this chapter. 166

Sec. 5747.08. An annual return with respect to the tax 167
imposed by section 5747.02 of the Revised Code and each tax 168
imposed under Chapter 5748. of the Revised Code shall be made by 169
every taxpayer for any taxable year for which the taxpayer is 170
liable for the tax imposed by that section or under that 171
chapter, unless the total credits allowed under division (E) of 172
section 5747.05 and divisions (F) and (G) of section 5747.055 of 173
the Revised Code for the year are equal to or exceed the tax 174
imposed by section 5747.02 of the Revised Code, in which case no 175
return shall be required unless the taxpayer is liable for a tax 176
imposed pursuant to Chapter 5748. of the Revised Code. 177

(A) If an individual is deceased, any return or notice 178
required of that individual under this chapter shall be made and 179
filed by that decedent's executor, administrator, or other 180
person charged with the property of that decedent. 181

(B) If an individual is unable to make a return or notice 182
required by this chapter, the return or notice required of that 183
individual shall be made and filed by the individual's duly 184
authorized agent, guardian, conservator, fiduciary, or other 185
person charged with the care of the person or property of that 186
individual. 187

(C) Returns or notices required of an estate or a trust 188
shall be made and filed by the fiduciary of the estate or trust. 189

(D) (1) (a) Except as otherwise provided in division (D) (1) 190
(b) of this section, any pass-through entity may file a single 191
return on behalf of one or more of the entity's investors other 192
than an investor that is a person subject to the tax imposed 193
under section 5733.06 of the Revised Code. The single return 194
shall set forth the name, address, and social security number or 195
other identifying number of each of those pass-through entity 196

investors and shall indicate the distributive share of each of 197
those pass-through entity investor's income taxable in this 198
state in accordance with sections 5747.20 to 5747.231 of the 199
Revised Code. Such pass-through entity investors for whom the 200
pass-through entity elects to file a single return are not 201
entitled to the exemption or credit provided for by sections 202
5747.02 and 5747.022 of the Revised Code; shall calculate the 203
tax before business credits at the highest rate of tax set forth 204
in section 5747.02 of the Revised Code for the taxable year for 205
which the return is filed; and are entitled to only their 206
distributive share of the business credits as defined in 207
division (D) (2) of this section. A single check drawn by the 208
pass-through entity shall accompany the return in full payment 209
of the tax due, as shown on the single return, for such 210
investors, other than investors who are persons subject to the 211
tax imposed under section 5733.06 of the Revised Code. 212

(b) (i) A pass-through entity shall not include in such a 213
single return any investor that is a trust to the extent that 214
any direct or indirect current, future, or contingent 215
beneficiary of the trust is a person subject to the tax imposed 216
under section 5733.06 of the Revised Code. 217

(ii) A pass-through entity shall not include in such a 218
single return any investor that is itself a pass-through entity 219
to the extent that any direct or indirect investor in the second 220
pass-through entity is a person subject to the tax imposed under 221
section 5733.06 of the Revised Code. 222

(c) Nothing in division (D) of this section precludes the 223
tax commissioner from requiring such investors to file the 224
return and make the payment of taxes and related interest, 225
penalty, and interest penalty required by this section or 226

section 5747.02, 5747.09, or 5747.15 of the Revised Code. 227

Nothing in division (D) of this section precludes such an 228

investor from filing the annual return under this section, 229

utilizing the refundable credit equal to the investor's 230

proportionate share of the tax paid by the pass-through entity 231

on behalf of the investor under division (I) of this section, 232

and making the payment of taxes imposed under section 5747.02 of 233

the Revised Code. Nothing in division (D) of this section shall 234

be construed to provide to such an investor or pass-through 235

entity any additional deduction or credit, other than the credit 236

provided by division (I) of this section, solely on account of 237

the entity's filing a return in accordance with this section. 238

Such a pass-through entity also shall make the filing and 239

payment of estimated taxes on behalf of the pass-through entity 240

investors other than an investor that is a person subject to the 241

tax imposed under section 5733.06 of the Revised Code. 242

(2) For the purposes of this section, "business credits" 243

means the credits listed in section 5747.98 of the Revised Code 244

excluding the following credits: 245

(a) The retirement income credit under division (B) of 246

section 5747.055 of the Revised Code; 247

(b) The senior citizen credit under division (F) of 248

section 5747.055 of the Revised Code; 249

(c) The lump sum distribution credit under division (G) of 250

section 5747.055 of the Revised Code; 251

(d) The dependent care credit under section 5747.054 of 252

the Revised Code; 253

(e) The lump sum retirement income credit under division 254

(C) of section 5747.055 of the Revised Code; 255

(f) The lump sum retirement income credit under division	256
(D) of section 5747.055 of the Revised Code;	257
(g) The lump sum retirement income credit under division	258
(E) of section 5747.055 of the Revised Code;	259
(h) The credit for displaced workers who pay for job	260
training under section 5747.27 of the Revised Code;	261
(i) The twenty-dollar personal exemption credit under	262
section 5747.022 of the Revised Code;	263
(j) The joint filing credit under division (E) of section	264
5747.05 of the Revised Code;	265
(k) The nonresident credit under division (A) of section	266
5747.05 of the Revised Code;	267
(l) The credit for a resident's out-of-state income under	268
division (B) of section 5747.05 of the Revised Code;	269
(m) The earned income tax credit under section 5747.71 of	270
the Revised Code;	271
<u>(n) The credit for providing uncompensated medical or</u>	272
<u>dental services under divisions (B) and (C) of section 5747.69</u>	273
<u>of the Revised Code.</u>	274
(3) The election provided for under division (D) of this	275
section applies only to the taxable year for which the election	276
is made by the pass-through entity. Unless the tax commissioner	277
provides otherwise, this election, once made, is binding and	278
irrevocable for the taxable year for which the election is made.	279
Nothing in this division shall be construed to provide for any	280
deduction or credit that would not be allowable if a nonresident	281
pass-through entity investor were to file an annual return.	282

(4) If a pass-through entity makes the election provided 283
for under division (D) of this section, the pass-through entity 284
shall be liable for any additional taxes, interest, interest 285
penalty, or penalties imposed by this chapter if the tax 286
commissioner finds that the single return does not reflect the 287
correct tax due by the pass-through entity investors covered by 288
that return. Nothing in this division shall be construed to 289
limit or alter the liability, if any, imposed on pass-through 290
entity investors for unpaid or underpaid taxes, interest, 291
interest penalty, or penalties as a result of the pass-through 292
entity's making the election provided for under division (D) of 293
this section. For the purposes of division (D) of this section, 294
"correct tax due" means the tax that would have been paid by the 295
pass-through entity had the single return been filed in a manner 296
reflecting the commissioner's findings. Nothing in division (D) 297
of this section shall be construed to make or hold a pass- 298
through entity liable for tax attributable to a pass-through 299
entity investor's income from a source other than the pass- 300
through entity electing to file the single return. 301

(E) If a husband and wife file a joint federal income tax 302
return for a taxable year, they shall file a joint return under 303
this section for that taxable year, and their liabilities are 304
joint and several, but, if the federal income tax liability of 305
either spouse is determined on a separate federal income tax 306
return, they shall file separate returns under this section. 307

If either spouse is not required to file a federal income 308
tax return and either or both are required to file a return 309
pursuant to this chapter, they may elect to file separate or 310
joint returns, and, pursuant to that election, their liabilities 311
are separate or joint and several. If a husband and wife file 312
separate returns pursuant to this chapter, each must claim the 313

taxpayer's own exemption, but not both, as authorized under 314
section 5747.02 of the Revised Code on the taxpayer's own 315
return. 316

(F) Each return or notice required to be filed under this 317
section shall contain the signature of the taxpayer or the 318
taxpayer's duly authorized agent and of the person who prepared 319
the return for the taxpayer, and shall include the taxpayer's 320
social security number. Each return shall be verified by a 321
declaration under the penalties of perjury. The tax commissioner 322
shall prescribe the form that the signature and declaration 323
shall take. 324

(G) Each return or notice required to be filed under this 325
section shall be made and filed as required by section 5747.04 326
of the Revised Code, on or before the fifteenth day of April of 327
each year, on forms that the tax commissioner shall prescribe, 328
together with remittance made payable to the treasurer of state 329
in the combined amount of the state and all school district 330
income taxes shown to be due on the form. 331

Upon good cause shown, the commissioner may extend the 332
period for filing any notice or return required to be filed 333
under this section and may adopt rules relating to extensions. 334
If the extension results in an extension of time for the payment 335
of any state or school district income tax liability with 336
respect to which the return is filed, the taxpayer shall pay at 337
the time the tax liability is paid an amount of interest 338
computed at the rate per annum prescribed by section 5703.47 of 339
the Revised Code on that liability from the time that payment is 340
due without extension to the time of actual payment. Except as 341
provided in section 5747.132 of the Revised Code, in addition to 342
all other interest charges and penalties, all taxes imposed 343

under this chapter or Chapter 5748. of the Revised Code and 344
remaining unpaid after they become due, except combined amounts 345
due of one dollar or less, bear interest at the rate per annum 346
prescribed by section 5703.47 of the Revised Code until paid or 347
until the day an assessment is issued under section 5747.13 of 348
the Revised Code, whichever occurs first. 349

If the commissioner considers it necessary in order to 350
ensure the payment of the tax imposed by section 5747.02 of the 351
Revised Code or any tax imposed under Chapter 5748. of the 352
Revised Code, the commissioner may require returns and payments 353
to be made otherwise than as provided in this section. 354

To the extent that any provision in this division 355
conflicts with any provision in section 5747.026 of the Revised 356
Code, the provision in that section prevails. 357

(H) The amounts withheld by an employer pursuant to 358
section 5747.06 of the Revised Code, a casino operator pursuant 359
to section 5747.063 of the Revised Code, or a lottery sales 360
agent pursuant to section 5747.064 of the Revised Code shall be 361
allowed to the recipient of the compensation casino winnings, or 362
lottery prize award as credits against payment of the 363
appropriate taxes imposed on the recipient by section 5747.02 364
and under Chapter 5748. of the Revised Code. 365

(I) If a pass-through entity elects to file a single 366
return under division (D) of this section and if any investor is 367
required to file the annual return and make the payment of taxes 368
required by this chapter on account of the investor's other 369
income that is not included in a single return filed by a pass- 370
through entity or any other investor elects to file the annual 371
return, the investor is entitled to a refundable credit equal to 372
the investor's proportionate share of the tax paid by the pass- 373

through entity on behalf of the investor. The investor shall 374
claim the credit for the investor's taxable year in which or 375
with which ends the taxable year of the pass-through entity. 376
Nothing in this chapter shall be construed to allow any credit 377
provided in this chapter to be claimed more than once. For the 378
purpose of computing any interest, penalty, or interest penalty, 379
the investor shall be deemed to have paid the refundable credit 380
provided by this division on the day that the pass-through 381
entity paid the estimated tax or the tax giving rise to the 382
credit. 383

(J) The tax commissioner shall ensure that each return 384
required to be filed under this section includes a box that the 385
taxpayer may check to authorize a paid tax preparer who prepared 386
the return to communicate with the department of taxation about 387
matters pertaining to the return. The return or instructions 388
accompanying the return shall indicate that by checking the box 389
the taxpayer authorizes the department of taxation to contact 390
the preparer concerning questions that arise during the 391
processing of the return and authorizes the preparer only to 392
provide the department with information that is missing from the 393
return, to contact the department for information about the 394
processing of the return or the status of the taxpayer's refund 395
or payments, and to respond to notices about mathematical 396
errors, offsets, or return preparation that the taxpayer has 397
received from the department and has shown to the preparer. 398

(K) The tax commissioner shall permit individual taxpayers 399
to instruct the department of taxation to cause any refund of 400
overpaid taxes to be deposited directly into a checking account, 401
savings account, or an individual retirement account or 402
individual retirement annuity, or preexisting college savings 403
plan or program account offered by the Ohio tuition trust 404

authority under Chapter 3334. of the Revised Code, as designated 405
by the taxpayer, when the taxpayer files the annual return 406
required by this section electronically. 407

(L) The tax commissioner may adopt rules to administer 408
this section. 409

Sec. 5747.69. (A) As used in this section: 410

(1) "Physician" means a taxpayer who holds a valid 411
certificate to practice medicine and surgery or osteopathic 412
medicine and surgery issued under Chapter 4731. of the Revised 413
Code. 414

(2) "Dentist" means a taxpayer licensed under Chapter 415
4715. of the Revised Code to practice dentistry. 416

(3) "Qualifying medical professional" means a taxpayer who 417
is a physician or dentist whose Ohio adjusted gross income for 418
the taxable year, less an exemption for the taxpayer, the 419
taxpayer's spouse, and each dependent as provided in section 420
5747.025 of the Revised Code, does not exceed eighty-four 421
thousand two hundred dollars. 422

(4) "Hospital" has the same meaning as in section 3727.01 423
of the Revised Code. 424

(5) "Free clinic" has the same meaning as in section 425
3701.071 of the Revised Code. 426

(6) "Nonprofit clinic" has the same meaning as in section 427
3715.87 of the Revised Code. 428

(7) "Medical mission organization" means a nonprofit 429
nongovernmental organization whose activities consist of 430
organizing and supporting medical professionals in providing 431
medical care to persons in distress, to victims of natural or 432

man-made disasters, or to victims of armed conflict, 433
irrespective of those persons' or victims' race, religion, 434
creed, or political views. 435

(8) "Volunteer care program" means a program offered by a 436
national, state, district, or local dental association 437
affiliated with the American dental association or national 438
dental association or an accredited dental college or school. 439

(B) There is hereby allowed a refundable credit against a 440
qualifying medical professional's aggregate tax liability under 441
section 5747.02 of the Revised Code for taxable years beginning 442
after December 31, 2017, and before January 1, 2024. The amount 443
of the credit equals the lesser of ten thousand dollars or the 444
product obtained by multiplying fifty dollars by the number of 445
hours the qualifying medical professional provides medical or 446
dental care during the taxable year through or on behalf of a 447
hospital, free clinic, nonprofit clinic, medical mission 448
organization, or volunteer care program, excluding any such hour 449
for which the qualifying medical professional is compensated or 450
reimbursed. 451

The credit shall be claimed in the order required under 452
section 5747.98 of the Revised Code. If the amount of the credit 453
exceeds the aggregate amount of tax otherwise due under section 454
5747.02 of the Revised Code after deduction of all other credits 455
in that order, the excess shall be refunded to the qualifying 456
medical professional. 457

(C) There is hereby allowed a nonrefundable credit against 458
the aggregate tax liability under section 5747.02 of the Revised 459
Code of a physician or dentist who is not a qualifying medical 460
professional for the taxable year. The credit may be claimed for 461
taxable years beginning after December 31, 2017, and before 462

January 1, 2024, and equals the lesser of five thousand dollars 463
or the product obtained by multiplying fifty dollars by the 464
number of hours the physician or dentist provides medical or 465
dental care, respectively, during the taxable year through or on 466
behalf of a hospital, free clinic, nonprofit clinic, medical 467
mission organization, or volunteer care program, excluding any 468
such hour for which the physician or dentist is compensated or 469
reimbursed. 470

The credit shall be claimed in the order required under 471
section 5747.98 of the Revised Code. If the amount of the credit 472
exceeds the aggregate amount of tax otherwise due under section 473
5747.02 of the Revised Code after the deduction of all other 474
credits in that order, the excess may be carried forward for 475
three taxable years, but the amount of the excess credit allowed 476
in any such year shall be deducted from the balance carried 477
forward to the next year. 478

(D) A physician or dentist who claims a credit under 479
division (B) or (C) of this section shall submit, along with the 480
return required under section 5747.08 of the Revised Code, a 481
written statement from the hospital, free clinic, nonprofit 482
clinic, or medical mission organization or the dental 483
association offering the volunteer care program confirming the 484
number of hours the physician or dentist provided uncompensated 485
and unreimbursed medical or dental care to patients during the 486
taxable year through or on behalf of the hospital, clinic, 487
organization, or program. A physician or dentist may not claim 488
the credit without first obtaining such a statement. 489

(E) The tax commissioner may adopt rules for the 490
administration of this section including rules governing 491
documents, records, or other information physicians and dentists 492

claiming a credit under division (B) or (C) of this section 493
shall provide to the commissioner. 494

Sec. 5747.98. (A) To provide a uniform procedure for 495
calculating a taxpayer's aggregate tax liability under section 496
5747.02 of the Revised Code, a taxpayer shall claim any credits 497
to which the taxpayer is entitled in the following order: 498

(1) Either the retirement income credit under division (B) 499
of section 5747.055 of the Revised Code or the lump sum 500
retirement income credits under divisions (C), (D), and (E) of 501
that section; 502

(2) Either the senior citizen credit under division (F) of 503
section 5747.055 of the Revised Code or the lump sum 504
distribution credit under division (G) of that section; 505

(3) The dependent care credit under section 5747.054 of 506
the Revised Code; 507

(4) The credit for displaced workers who pay for job 508
training under section 5747.27 of the Revised Code; 509

(5) The campaign contribution credit under section 5747.29 510
of the Revised Code; 511

(6) The twenty-dollar personal exemption credit under 512
section 5747.022 of the Revised Code; 513

(7) The joint filing credit under division (G) of section 514
5747.05 of the Revised Code; 515

(8) The earned income credit under section 5747.71 of the 516
Revised Code; 517

(9) The credit for adoption of a minor child under section 518
5747.37 of the Revised Code; 519

(10) The nonrefundable job retention credit under division	520
(B) of section 5747.058 of the Revised Code;	521
(11) The enterprise zone credit under section 5709.66 of	522
the Revised Code;	523
(12) The ethanol plant investment credit under section	524
5747.75 of the Revised Code;	525
(13) <u>The nonrefundable credit for providing uncompensated</u>	526
<u>medical or dental services under division (C) of section 5747.69</u>	527
<u>of the Revised Code;</u>	528
<u>(14)</u> The credit for purchases of qualifying grape	529
production property under section 5747.28 of the Revised Code;	530
(14) <u>(15)</u> The small business investment credit under	531
section 5747.81 of the Revised Code;	532
(15) <u>(16)</u> The enterprise zone credits under section	533
5709.65 of the Revised Code;	534
(16) <u>(17)</u> The research and development credit under	535
section 5747.331 of the Revised Code;	536
(17) <u>(18)</u> The credit for rehabilitating a historic	537
building under section 5747.76 of the Revised Code;	538
(18) <u>(19)</u> The nonresident credit under division (A) of	539
section 5747.05 of the Revised Code;	540
(19) <u>(20)</u> The credit for a resident's out-of-state income	541
under division (B) of section 5747.05 of the Revised Code;	542
(20) <u>(21)</u> The refundable motion picture production credit	543
under section 5747.66 of the Revised Code;	544
(21) <u>(22)</u> The refundable jobs creation credit or job	545
retention credit under division (A) of section 5747.058 of the	546

Revised Code;	547
(22) <u>(23)</u> The refundable credit for taxes paid by a	548
qualifying entity granted under section 5747.059 of the Revised	549
Code;	550
(23) <u>(24)</u> The refundable credits for taxes paid by a	551
qualifying pass-through entity granted under division (I) of	552
section 5747.08 of the Revised Code;	553
(24) <u>(25)</u> The refundable credit under section 5747.80 of	554
the Revised Code for losses on loans made to the Ohio venture	555
capital program under sections 150.01 to 150.10 of the Revised	556
Code;	557
(25) <u>(26)</u> The refundable credit for rehabilitating a	558
historic building under section 5747.76 of the Revised Code;	559
(26) <u>(27)</u> The refundable credit for financial institution	560
taxes paid by a pass-through entity granted under section	561
5747.65 of the Revised Code;	562
<u>(28) The refundable credit for providing uncompensated</u>	563
<u>medical or dental services under division (B) of section 5747.69</u>	564
<u>of the Revised Code.</u>	565
(B) For any credit, except the refundable credits	566
enumerated in this section and the credit granted under division	567
(H) of section 5747.08 of the Revised Code, the amount of the	568
credit for a taxable year shall not exceed the taxpayer's	569
aggregate amount of tax due under section 5747.02 of the Revised	570
Code, after allowing for any other credit that precedes it in	571
the order required under this section. Any excess amount of a	572
particular credit may be carried forward if authorized under the	573
section creating that credit. Nothing in this chapter shall be	574
construed to allow a taxpayer to claim, directly or indirectly,	575

a credit more than once for a taxable year. 576

Section 2. That existing sections 5747.02, 5747.08, and 577
5747.98 of the Revised Code are hereby repealed. 578