

**As Introduced**

**134th General Assembly**

**Regular Session**

**2021-2022**

**H. B. No. 256**

**Representatives Sobecki, Lepore-Hagan**

**Cosponsors: Representatives Boyd, Russo, Galonski, Brent, Crossman,  
Weinstein, Brown, Smith, K., Ingram, Miller, A., Miller, J., Crawley, Sheehy,  
O'Brien, Lightbody**

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**A BILL**

To amend sections 3767.01, 3767.05, 4301.74, 1  
5321.02, and 5747.98 and to enact sections 2  
9.131, 5321.172, and 5747.35 of the Revised Code 3  
to allow a tenant to terminate a rental 4  
agreement if the tenant is a victim of a 5  
specified crime and to authorize an income tax 6  
credit for landlords who rented to such tenants. 7

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

**Section 1.** That sections 3767.01, 3767.05, 4301.74, 8  
5321.02, and 5747.98 be amended and sections 9.131, 5321.172, 9  
and 5747.35 of the Revised Code be enacted to read as follows: 10

**Sec. 9.131.** No county, municipal corporation, or township, 11  
nor any law enforcement agency of a county, municipal 12  
corporation, or township, may charge any victim of rape, 13  
attempted rape, domestic violence, dating violence, abuse, or a 14  
sexually oriented offense or any property owner where a victim 15  
of rape, attempted rape, domestic violence, dating violence, 16  
abuse, or a sexually oriented offense resides for any assistance 17

that law enforcement officers provide to the victim. 18

**Sec. 3767.01.** As used in all sections of the Revised Code 19  
relating to nuisances: 20

(A) "Place" includes any building, erection, or place or 21  
any separate part or portion thereof or the ground itself; 22

(B) "Person" includes any individual, corporation, 23  
association, partnership, trustee, lessee, agent, or assignee; 24

(C) ~~"Nuisance"~~ (1) Except as provided in division (C) (2) 25  
of this section, "nuisance" means any of the following: 26

~~(1)~~ (a) That which is defined and declared by statutes to 27  
be a nuisance; 28

~~(2)~~ (b) Any place in or upon which lewdness, assignation, 29  
or prostitution is conducted, permitted, continued, or exists, 30  
or any place, in or upon which lewd, indecent, lascivious, or 31  
obscene films or plate negatives, film or plate positives, films 32  
designed to be projected on a screen for exhibition films, or 33  
glass slides either in negative or positive form designed for 34  
exhibition by projection on a screen, are photographed, 35  
manufactured, developed, screened, exhibited, or otherwise 36  
prepared or shown, and the personal property and contents used 37  
in conducting and maintaining any such place for any such 38  
purpose. This chapter shall not affect any newspaper, magazine, 39  
or other publication entered as second class matter by the post- 40  
office department. 41

~~(3)~~ (c) Any room, house, building, boat, vehicle, 42  
structure, or place where beer or intoxicating liquor is 43  
manufactured, sold, bartered, possessed, or kept in violation of 44  
law and all property kept and used in maintaining the same, and 45  
all property designed for the unlawful manufacture of beer or 46

intoxicating liquor and beer or intoxicating liquor contained in 47  
the room, house, building, boat, structure, or place, or the 48  
operation of such a room, house, building, boat, structure, or 49  
place as described in division ~~(C) (3)~~ (C) (1) (c) of this section 50  
where the operation of that place substantially interferes with 51  
public decency, sobriety, peace, and good order. "Violation of 52  
law" includes, but is not limited to, sales to any person under 53  
the legal drinking age as prohibited in division (A) of section 54  
4301.22 or division (A) of section 4301.69 of the Revised Code 55  
and any violation of section 2913.46 or 2925.03 of the Revised 56  
Code. 57

(2) "Nuisance" does not include service calls to law 58  
enforcement relating to rape, attempted rape, domestic violence, 59  
dating violence, abuse, or a sexually oriented offense. 60

**Sec. 3767.05.** (A) The civil action provided for in section 61  
3767.03 of the Revised Code shall be set down for trial at the 62  
earliest possible time and shall have precedence over all other 63  
cases except those involving crimes, election contests, or 64  
injunctions regardless of the position of the proceedings on the 65  
calendar of the court. In the civil action, evidence of the 66  
general reputation of the place where the nuisance is alleged to 67  
exist or an admission or finding of guilt of any person under 68  
the criminal laws against prostitution, lewdness, assignation, 69  
or other prohibited conduct at the place is admissible for the 70  
purpose of proving the existence of the nuisance and is prima- 71  
facie evidence of the nuisance and of knowledge of and of 72  
acquiescence and participation in the nuisance on the part of 73  
the person charged with maintaining it. 74

(B) If the complaint for the permanent injunction is filed 75  
by a person who is a citizen of the county, it shall not be 76

dismissed unless the complainant and the complainant's attorney 77  
submit a sworn statement setting forth the reasons why the civil 78  
action should be dismissed and the dismissal is approved by the 79  
prosecuting attorney in writing or in open court. If the person 80  
who files the complaint for the permanent injunction is a 81  
citizen of the county, if that person refuses or otherwise fails 82  
to prosecute the complaint to judgment, and if the civil action 83  
is not dismissed pursuant to this division, then, with the 84  
approval of the court, the attorney general, the prosecuting 85  
attorney of the county in which the nuisance exists, or the 86  
village solicitor, city director of law, or other similar chief 87  
legal officer of the municipal corporation in which the nuisance 88  
exists, may be substituted for the complainant and prosecute the 89  
civil action to judgment. 90

(C) If the civil action is commenced by a person who is a 91  
citizen of the county where the nuisance is alleged to exist and 92  
the court finds that there were no reasonable grounds or cause 93  
for the civil action, the costs may be taxed to that person. 94

(D) If the existence of the nuisance is established upon 95  
the trial of the civil action, a judgment shall be entered that 96  
perpetually enjoins the defendant and any other person from 97  
further maintaining the nuisance at the place complained of and 98  
the defendant from maintaining the nuisance elsewhere. 99

(E) If the court finds that a nuisance described in 100  
division ~~(C) (3)~~ (C) (1) (c) of section 3767.01 of the Revised Code 101  
exists, the court shall order the nuisance to be abated, and, in 102  
entering judgment for nuisance, the court shall do all of the 103  
following: 104

(1) Specify that judgment is entered pursuant to division 105  
(E) of this section; 106

(2) Order that no beer or intoxicating liquor may be 107  
manufactured, sold, bartered, possessed, kept, or stored in the 108  
room, house, building, structure, place, boat, or vehicle or any 109  
part thereof. The court need not find that the property was 110  
being unlawfully used at the time of the hearing on the matter 111  
if the court finds there existed a nuisance as described in 112  
division ~~(E) (3)~~ (C) (1) (c) of section 3767.01 of the Revised 113  
Code. 114

(3) Order that the room, house, building, boat, vehicle, 115  
structure, or place not be occupied or used for one year after 116  
the judgment is rendered. The court may permit the premises to 117  
be occupied by a person other than the defendant or a business 118  
affiliate of the defendant in the nuisance action, or an agent 119  
of, or entity owned in whole or part by, the defendant, if the 120  
person, lessee, tenant, or occupant of the location posts a bond 121  
with sufficient surety, to be approved by the court issuing the 122  
order, in the sum of not less than one thousand nor more than 123  
five thousand dollars, payable to the state of Ohio, on the 124  
condition that no beer or intoxicating liquor thereafter shall 125  
be manufactured, sold, bartered, possessed, kept, stored, 126  
transported, or otherwise disposed of on the premises, and the 127  
person agrees to pay all fines, costs, and damages that may be 128  
assessed for a violation. A reasonable sum shall be allowed an 129  
officer by the issuing court for the cost of closing and keeping 130  
closed the premises that is the subject of the nuisance action. 131

(4) Send notice of the judgment entered to the division of 132  
liquor control, the liquor control commission, and the liquor 133  
enforcement division of the department of public safety. 134

(F) A defendant found to have maintained a nuisance as 135  
described in division ~~(E) (3)~~ (C) (1) (c) of section 3767.01 of the 136

Revised Code also is subject to liability and penalties under 137  
sections 4301.74 and 4399.09 of the Revised Code. The abatement 138  
of a nuisance under section 4399.09 of the Revised Code is in 139  
addition to and does not prevent the abatement of a nuisance 140  
under division (D) or (E) of this section. 141

(G) If a court enters judgment pursuant to division (D) or 142  
(E) of this section finding that a nuisance exists at a liquor 143  
permit premises or as a result of the operation of a liquor 144  
permit premises, except in the case of a nuisance found as a 145  
result of a violation of a local zoning ordinance or resolution, 146  
the certified copy of the judgment required under division (A) 147  
of section 4301.331 of the Revised Code shall be filed with the 148  
board of elections in the county in which the nuisance exists, 149  
not later than four p.m. of the ninetieth day before the day of 150  
the next general or primary election. However, no election shall 151  
be conducted on sales at the liquor permit premises under 152  
section 4301.352 of the Revised Code until all appeals on the 153  
judgment are resolved. The court of appeals shall render a 154  
decision on any appeal of the judgment within six months after 155  
the date of the filing of the appeal of the judgment with the 156  
clerk of the court of appeals, and the supreme court shall 157  
render a decision on any appeal of the judgment within six 158  
months after the date of the filing of the appeal of the 159  
judgment with the clerk of the supreme court. 160

**Sec. 4301.74.** Any person subject to an injunction, 161  
temporary or permanent, granted pursuant to division (D) or (E) 162  
of section 3767.05 of the Revised Code involving a condition 163  
described in division ~~(C) (3) or (4)~~ (C) (1) (c) of section 3767.01 164  
of the Revised Code shall obey such injunction. If such person 165  
violates such injunction, the court or in vacation a judge 166  
thereof, may summarily try and punish the violator. The 167

proceedings for punishment for contempt shall be commenced by 168  
filing with the clerk of the court from which such injunction 169  
issued information under oath setting out the alleged facts 170  
constituting the violation, whereupon the court shall forthwith 171  
cause a warrant to issue under which the defendant shall be 172  
arrested. The trial may be had upon affidavits, or either party 173  
may demand the production and oral examination of the witnesses. 174

**Sec. 5321.02.** (A) Subject to section 5321.03 of the 175  
Revised Code, a landlord may not retaliate against a tenant by 176  
increasing the tenant's rent, decreasing services that are due 177  
to the tenant, or bringing or threatening to bring an action for 178  
possession of the tenant's premises because: 179

(1) The tenant has complained to an appropriate 180  
governmental agency of a violation of a building, housing, 181  
health, or safety code that is applicable to the premises, and 182  
the violation materially affects health and safety; 183

(2) The tenant has complained to the landlord of any 184  
violation of section 5321.04 of the Revised Code; 185

(3) The tenant joined with other tenants for the purpose 186  
of negotiating or dealing collectively with the landlord on any 187  
of the terms and conditions of a rental agreement; 188

(4) Pursuant to section 5321.172 of the Revised Code, the 189  
tenant provided a notice of termination, indicated that the 190  
tenant might provide a notice of termination, installed a new 191  
lock or locks, or provided notice of the intention to install a 192  
new lock or locks. 193

(B) If a landlord acts in violation of division (A) of 194  
this section the tenant may: 195

(1) Use the retaliatory action of the landlord as a 196

defense to an action by the landlord to recover possession of 197  
the premises; 198

(2) Recover possession of the premises; or 199

(3) Terminate the rental agreement. 200

In addition, the tenant may recover from the landlord any 201  
actual damages together with reasonable attorneys' fees. 202

(C) Nothing in division (A) of this section shall prohibit 203  
a landlord from increasing the rent to reflect the cost of 204  
improvements installed by the landlord in or about the premises 205  
or to reflect an increase in other costs of operation of the 206  
premises. 207

**Sec. 5321.172.** (A) As used in this section: 208

(1) "Co-tenant" means an individual, who is not a named 209  
individual, who is a party to a rental agreement with a tenant 210  
seeking protection under this section. 211

(2) "Domestic violence" has the same meaning as in section 212  
3113.31 of the Revised Code. 213

(3) "Health care professional" means a physician, 214  
psychologist, nurse practitioner, or other health care 215  
practitioner licensed, accredited, or certified to perform 216  
health care services consistent with state law. 217

(4) "Law enforcement officer" has the same meaning as in 218  
section 2901.01 of the Revised Code. 219

(5) "Mental health professional" has the same meaning as 220  
in section 2305.51 of the Revised Code. 221

(6) "Named individual" means a person identified in a 222  
qualifying protection order as restrained from contact with the 223



<u>tenant.</u>	224
<u>(7) "Qualified third party" means any of the following</u>	225
<u>people acting in their official capacity:</u>	226
<u>(a) A law enforcement officer;</u>	227
<u>(b) A health care professional;</u>	228
<u>(c) An employee of a court of this state;</u>	229
<u>(d) A mental health professional;</u>	230
<u>(e) A victim advocate.</u>	231
<u>(8) "Qualifying protection order" means any protection</u>	232
<u>order issued under the laws of this state, including any of the</u>	233
<u>following:</u>	234
<u>(a) A protection order issued after a full hearing under</u>	235
<u>section 3113.31 of the Revised Code;</u>	236
<u>(b) A consent agreement approved under section 3113.31 of</u>	237
<u>the Revised Code;</u>	238
<u>(c) A temporary protection order issued under section</u>	239
<u>2919.26 of the Revised Code;</u>	240
<u>(d) A protection order or consent agreement substantially</u>	241
<u>similar to an order or agreement described in division (A) (8)</u>	242
<u>(a), (b), or (c) of this section that was issued or approved</u>	243
<u>under a substantially similar law of another state or a</u>	244
<u>substantially similar municipal ordinance of this state or</u>	245
<u>another state.</u>	246
<u>(9) "Rape" means a violation of section 2907.02 of the</u>	247
<u>Revised Code or a substantially similar violation under the laws</u>	248
<u>of another state.</u>	249

<u>(10) "Sexually oriented offense" has the same meaning as</u>	250
<u>in section 2950.01 of the Revised Code.</u>	251
<u>(11) "Victim advocate" means a person who provides support</u>	252
<u>and assistance for a victim of an offense.</u>	253
<u>(12) "Written record of the report" is a written document</u>	254
<u>produced by a qualified third party that includes all of the</u>	255
<u>following:</u>	256
<u>(a) The tenant's name;</u>	257
<u>(b) The qualified third party's name;</u>	258
<u>(c) A declaration that the qualified third party meets the</u>	259
<u>definition of a qualified third party under this section;</u>	260
<u>(d) A statement that the tenant has made a credible report</u>	261
<u>of any of the following to a qualified third party:</u>	262
<u>(i) A rape;</u>	263
<u>(ii) An attempted rape;</u>	264
<u>(iii) Domestic violence;</u>	265
<u>(iv) Dating violence;</u>	266
<u>(v) Abuse;</u>	267
<u>(vi) A sexually oriented offense as defined in section</u>	268
<u>2950.01 of the Revised Code.</u>	269
<u>(e) The qualified third party's signature and date of the</u>	270
<u>signature.</u>	271
<u>(B) A tenant who is an alleged victim of rape, attempted</u>	272
<u>rape, domestic violence, dating violence, abuse, or a sexually</u>	273
<u>oriented offense may terminate the tenant's rental agreement or</u>	274
<u>install new locks on the premises covered by the rental</u>	275

<u>agreement, if either of the following applies:</u>	276
<u>(1) A qualifying protection order is issued or approved</u>	277
<u>for the protection of a tenant.</u>	278
<u>(2) The tenant has reported the alleged domestic violence,</u>	279
<u>rape, attempted rape, dating violence, abuse, or sexually</u>	280
<u>oriented offense to a qualified third party, and the qualified</u>	281
<u>third party has provided the tenant a written record of the</u>	282
<u>report, as defined in division (A)(12) of this section.</u>	283
<u>(C)(1) When terminating a rental agreement pursuant to</u>	284
<u>division (B) of this section, the tenant shall provide the</u>	285
<u>landlord both of the following:</u>	286
<u>(a) A written notice that the rental agreement will</u>	287
<u>terminate and the date the tenant will move out, which shall be</u>	288
<u>not later than thirty days after delivery of the notice;</u>	289
<u>(b) A certified copy of the qualifying protection order</u>	290
<u>or, within thirty days of being signed by a qualified third</u>	291
<u>party, a written record of a report described in division (B)(2)</u>	292
<u>of this section.</u>	293
<u>(2) Prior to installing new locks pursuant to division (B)</u>	294
<u>of this section, the tenant shall provide the landlord both of</u>	295
<u>the following:</u>	296
<u>(a) A notice of the intention to install new locks.</u>	297
<u>(b) A certified copy of the qualifying protection order or</u>	298
<u>a copy of the written record described in division (B)(2) of</u>	299
<u>this section.</u>	300
<u>(3) Subject to division (C)(2) of this section, the tenant</u>	301
<u>may, at the tenant's expense, install a new lock or locks to the</u>	302
<u>premises covered by the rental agreement by doing either of the</u>	303

<u>following:</u>	304
<u>(a) Rekeying the lock if the lock is in good working condition;</u>	305 306
<u>(b) Replacing the entire locking mechanism with a locking mechanism of equal or better quality than the lock being replaced.</u>	307 308 309
<u>(4) The tenant shall provide a key to the new lock to the landlord upon request by the landlord.</u>	310 311
<u>(5) Regardless of any provision in the rental agreement, the landlord may refuse to provide a key to the new lock to a named individual, even if the named individual is a party to the rental agreement.</u>	312 313 314 315
<u>(6) A named individual who has been excluded from a residential rental property under this section shall remain liable for rent under the rental agreement.</u>	316 317 318
<u>(D) A landlord shall not disclose a forwarding address, contact information, or any other information that could be used to identify or locate the tenant to the named individual, or an individual the landlord believes to be a relative of the named individual, or a person acting on behalf of the named individual, unless the person acting on behalf of the named individual is the named individual's attorney.</u>	319 320 321 322 323 324 325
<u>(E) The tenant shall be responsible for rent and any other amounts due under the rental agreement for the period following delivery of the notice allowed by division (C)(1) of this section until the tenant vacates the property.</u>	326 327 328 329
<u>(F)(1) All of the following apply to a landlord whose tenant terminates a rental agreement pursuant to this section:</u>	330 331

(a) The landlord shall give the tenant up to thirty days 332  
to vacate the property. 333

(b) The landlord shall not pursue an action under Chapter 334  
1923. of the Revised Code against the tenant for early 335  
termination. 336

(c) The landlord shall not charge the tenant any fees that 337  
might otherwise be authorized by the early termination of the 338  
rental agreement. 339

(d) The landlord shall not change the locks or otherwise 340  
prevent the tenant from retrieving the tenant's possessions. 341

(e) The landlord shall return the security deposit to the 342  
tenant upon vacating the property pursuant to section 5321.16 of 343  
the Revised Code unless the landlord is entitled to keep a 344  
portion or all of the deposit in accordance with the Revised 345  
Code. 346

(2) A landlord who violates division (F) (1) of this 347  
section is liable in a civil action for all damages caused to a 348  
tenant, together with reasonable attorney's fees. 349

(G) (1) If the tenant terminates a rental agreement 350  
pursuant to this section, the rental agreement continues in 351  
effect with regard to any co-tenant under the rental agreement. 352  
The co-tenant shall not be responsible for any action or 353  
inaction by any other person on the rental agreement. 354

(2) Any co-tenant under the rental agreement may do any of 355  
the following: 356

(a) Terminate the rental agreement at the same time as the 357  
protected tenant; 358

(b) Procure a new tenant within thirty days of the notice 359

provided to the landlord under division (C) (1) of this section; 360

(c) Assume the entire lease. 361

(H) A landlord shall not refuse to enter into a rental 362  
agreement for an otherwise qualified applicant for tenancy if 363  
the applicant chooses to or chooses not to disclose that the 364  
applicant was a victim of rape, attempted rape, domestic 365  
violence, dating violence, abuse, or a sexually oriented 366  
offense, or if the landlord has reasonable suspicions that the 367  
applicant may be a future victim of rape, attempted rape, 368  
domestic violence, dating violence, abuse, or a sexually 369  
oriented offense. 370

**Sec. 5747.35.** A nonrefundable credit is allowed against a 371  
taxpayer's aggregate tax liability under section 5747.02 of the 372  
Revised Code for a landlord whose tenant has terminated the 373  
tenant's rental agreement pursuant to section 5321.172 of the 374  
Revised Code. The amount of the credit shall equal two hundred 375  
dollars for each rental agreement that is terminated pursuant to 376  
that section during the taxable year. If the landlord is a pass- 377  
through entity, each taxpayer that holds a direct or indirect 378  
equity interest in that pass-through entity may claim the 379  
taxpayer's distributive or proportionate share of the credit. 380

The credit shall be claimed in the order required under 381  
section 5747.98 of the Revised Code. If the credit exceeds the 382  
taxpayer's aggregate tax due under section 5747.02 of the 383  
Revised Code for that taxable year after allowing for credits 384  
that precede the credit allowed under this section in that 385  
order, such excess shall be allowed as a credit in each of the 386  
ensuing two taxable years, but the amount of any excess credit 387  
allowed in any such taxable year shall be deducted from the 388  
balance carried forward to the ensuing taxable year. 389

<u>The tax commissioner may adopt rules necessary to</u>	390
<u>administer this section.</u>	391
<b>Sec. 5747.98.</b> (A) To provide a uniform procedure for	392
calculating a taxpayer's aggregate tax liability under section	393
5747.02 of the Revised Code, a taxpayer shall claim any credits	394
to which the taxpayer is entitled in the following order:	395
Either the retirement income credit under division (B) of	396
section 5747.055 of the Revised Code or the lump sum retirement	397
income credits under divisions (C), (D), and (E) of that	398
section;	399
Either the senior citizen credit under division (F) of	400
section 5747.055 of the Revised Code or the lump sum	401
distribution credit under division (G) of that section;	402
The dependent care credit under section 5747.054 of the	403
Revised Code;	404
The credit for displaced workers who pay for job training	405
under section 5747.27 of the Revised Code;	406
The campaign contribution credit under section 5747.29 of	407
the Revised Code;	408
The twenty-dollar personal exemption credit under section	409
5747.022 of the Revised Code;	410
The joint filing credit under division (G) of section	411
5747.05 of the Revised Code;	412
The earned income credit under section 5747.71 of the	413
Revised Code;	414
<u>The credit for landlords whose qualifying tenants have</u>	415
<u>terminated a rental agreement under section 5747.35 of the</u>	416

<u>Revised Code;</u>	417
The credit for adoption of a minor child under section 5747.37 of the Revised Code;	418 419
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	420 421
The enterprise zone credit under section 5709.66 of the Revised Code;	422 423
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	424 425
The small business investment credit under section 5747.81 of the Revised Code;	426 427
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	428 429
The opportunity zone investment credit under section 122.84 of the Revised Code;	430 431
The enterprise zone credits under section 5709.65 of the Revised Code;	432 433
The research and development credit under section 5747.331 of the Revised Code;	434 435
The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	436 437
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	438 439
The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	440 441
The refundable motion picture and Broadway theatrical	442



production credit under section 5747.66 of the Revised Code;	443
The refundable jobs creation credit or job retention	444
credit under division (A) of section 5747.058 of the Revised	445
Code;	446
The refundable credit for taxes paid by a qualifying	447
entity granted under section 5747.059 of the Revised Code;	448
The refundable credits for taxes paid by a qualifying	449
pass-through entity granted under division (I) of section	450
5747.08 of the Revised Code;	451
The refundable credit under section 5747.80 of the Revised	452
Code for losses on loans made to the Ohio venture capital	453
program under sections 150.01 to 150.10 of the Revised Code;	454
The refundable credit for rehabilitating a historic	455
building under section 5747.76 of the Revised Code.	456
(B) For any credit, except the refundable credits	457
enumerated in this section and the credit granted under division	458
(H) of section 5747.08 of the Revised Code, the amount of the	459
credit for a taxable year shall not exceed the taxpayer's	460
aggregate amount of tax due under section 5747.02 of the Revised	461
Code, after allowing for any other credit that precedes it in	462
the order required under this section. Any excess amount of a	463
particular credit may be carried forward if authorized under the	464
section creating that credit. Nothing in this chapter shall be	465
construed to allow a taxpayer to claim, directly or indirectly,	466
a credit more than once for a taxable year.	467
<b>Section 2.</b> That existing sections 3767.01, 3767.05,	468
4301.74, 5321.02, and 5747.98 of the Revised Code are hereby	469
repealed.	470

<b>Section 3.</b> The amendment or enactment by this act of	471
sections 5747.35 and 5747.98 of the Revised Code applies to	472
taxable years ending on or after the effective date of that	473
amendment or enactment.	474