

H. B. No. 324
As Introduced

_____ moved to amend as follows:

In line 182, delete "sales that are the basis of the credit are 1
made" and insert "tax credit certificate is issued" 2

The motion was _____ agreed to.

SYNOPSIS 3

CAT credit timing 4

R.C. 5751.56 5

Requires a commercial activity tax taxpayer to claim the 6
credit for the tax period in which the tax credit certificate is 7
issued rather than for the tax period in which the sales that 8
are the basis of the credit are made. 9

