

**As Introduced**

**135th General Assembly**

**Regular Session**

**2023-2024**

**H. B. No. 280**

**Representatives Thomas, J., Demetriou**

**Cosponsors: Representatives Dell'Aquila, Hillyer, Mathews, Williams**



**A BILL**

To amend sections 3742.03, 3742.39, 3742.50, 1  
5747.08, 5747.26, 5747.50, 5747.502, 5747.51, 2  
5747.53, and 5747.98 and to enact sections 3  
3742.47 and 5747.504 of the Revised Code to 4  
revise the law governing lead testing, 5  
certification, and tax credits. 6

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

**Section 1.** That sections 3742.03, 3742.39, 3742.50, 7  
5747.08, 5747.26, 5747.50, 5747.502, 5747.51, 5747.53, and 8  
5747.98 be amended and sections 3742.47 and 5747.504 of the 9  
Revised Code be enacted to read as follows: 10

**Sec. 3742.03.** The director of health shall adopt rules in 11  
accordance with Chapter 119. of the Revised Code for the 12  
administration and enforcement of sections 3742.01 to 3742.19 13  
and 3742.99 of the Revised Code. The rules shall specify all of 14  
the following: 15

(A) Procedures to be followed by a lead abatement 16  
contractor, lead abatement project designer, lead abatement 17  
worker, lead inspector, or lead risk assessor licensed under 18

section 3742.05 of the Revised Code for undertaking lead 19  
abatement activities and procedures to be followed by a 20  
clearance technician, lead inspector, or lead risk assessor in 21  
performing a clearance examination; 22

(B) (1) Requirements for training and licensure, in 23  
addition to those established under section 3742.08 of the 24  
Revised Code, to include levels of training and periodic 25  
refresher training for each class of worker, and to be used for 26  
licensure under section 3742.05 of the Revised Code. Except in 27  
the case of clearance technicians, these requirements shall 28  
include at least twenty-four classroom hours of training based 29  
on the Occupational Safety and Health Act training program for 30  
lead set forth in 29 C.F.R. 1926.62. For clearance technicians, 31  
the training requirements to obtain an initial license shall not 32  
exceed six hours and the requirements for refresher training 33  
shall not exceed two hours every four years. In establishing the 34  
training and licensure requirements, the director shall consider 35  
the core of information that is needed by all licensed persons, 36  
and establish the training requirements so that persons who 37  
would seek licenses in more than one area would not have to take 38  
duplicative course work. 39

(2) Persons certified by the American board of industrial 40  
hygiene as a certified industrial hygienist or as an industrial 41  
hygienist-in-training, and persons registered as ~~a sanitarian-an~~ 42  
environmental health specialist or ~~sanitarian-in-training-~~ 43  
environmental health specialist in training under Chapter 4736. 44  
of the Revised Code, shall be exempt from any training 45  
requirements for initial licensure established under this 46  
chapter, but shall be required to take any examinations for 47  
licensure required under section 3742.05 of the Revised Code. 48

(C) Fees for licenses issued under section 3742.05 of the Revised Code and for their renewal;	49 50
(D) Procedures to be followed by lead inspectors, lead abatement contractors, environmental lead analytical laboratories, lead risk assessors, lead abatement project designers, and lead abatement workers to prevent public exposure to lead hazards and ensure worker protection during lead abatement projects;	51 52 53 54 55 56
(E) (1) Record-keeping and reporting requirements for clinical laboratories, environmental lead analytical laboratories, lead inspectors, lead abatement contractors, lead risk assessors, lead abatement project designers, and lead abatement workers for lead abatement projects and record-keeping and reporting requirements for clinical laboratories, environmental lead analytical laboratories, and clearance technicians for clearance examinations;	57 58 59 60 61 62 63 64
(2) Record-keeping and reporting requirements regarding lead poisoning for physicians;	65 66
(3) Information that is required to be reported under rules based on divisions (E) (1) and (2) of this section and that is a medical record is not a public record under section 149.43 of the Revised Code and shall not be released, except in aggregate statistical form.	67 68 69 70 71
(F) Environmental sampling techniques for use in collecting samples of air, water, dust, paint, and other materials;	72 73 74
(G) Requirements for a respiratory protection plan prepared in accordance with section 3742.07 of the Revised Code;	75 76
(H) Requirements under which a manufacturer of	77

encapsulants must demonstrate evidence of the safety and 78  
durability of its encapsulants by providing results of testing 79  
from an independent laboratory indicating that the encapsulants 80  
meet the standards developed by the "E06.23.30 task group on 81  
encapsulants," which is the task group of the lead hazards 82  
associated with buildings subcommittee of the performance of 83  
buildings committee of the American society for testing and 84  
materials; 85

(I) A certification process for authorizing the use of 86  
software in lead abatement and lead testing conducted by persons 87  
and laboratories licensed under this chapter. Notwithstanding 88  
any provision of section 121.95 of the Revised Code to the 89  
contrary, a regulatory restriction contained in a rule adopted 90  
under this division is not subject to sections 121.95 to 121.953 91  
of the Revised Code. 92

**Sec. 3742.39.** (A) A residential unit, child care facility, 93  
or school remains subject to a lead hazard control order issued 94  
under section 3742.37 of the Revised Code until the unit, 95  
facility, or school passes a clearance examination. After the 96  
unit, facility, or school passes the clearance examination, the 97  
director of health or board of health that issued the order 98  
shall provide the owner and manager of the unit, facility, or 99  
school with information on methods of maintaining control of 100  
each lead hazard specified in the order. In the case of a 101  
residential unit in which an individual who is not the owner or 102  
manager resides, the director or board also shall provide the 103  
information to the individual residing in the unit. 104

(B) Prior to a clearance examination conducted under this 105  
chapter, a clearance technician, lead inspector, or lead risk 106  
assessor may conduct interim controls to the unit, facility, or 107

school. A clearance technician, lead inspector, or lead risk 108  
assessor may charge a fee for the performance of interim 109  
controls. 110

**Sec. 3742.47.** (A) Any county, township, or municipal 111  
corporation that requires a person to obtain a certification 112  
that indicates that a property is safe from lead hazards for 113  
purposes of rental registration under the authority of section 114  
5321.19 of the Revised Code shall issue or deny that 115  
certification not later than thirty days after the receipt of an 116  
application for such certification. 117

(B) Any person who is denied a certification specified 118  
under division (A) of this section may resubmit an application 119  
for certification by resubmitting lead test results up to one 120  
hundred and eighty days after the county, township, or municipal 121  
corporation denies certification. 122

**Sec. 3742.50.** (A) As used in this section: 123

(1) "Lead abatement costs" means costs incurred by a 124  
taxpayer or pass-through entity for either of the following: 125

(a) A lead abatement specialist to conduct a lead risk 126  
assessment, a lead abatement project, or a clearance 127  
examination, provided the specialist is authorized under this 128  
chapter to conduct the respective task; 129

(b) Relocation costs incurred in the relocation of 130  
occupants of an eligible dwelling to achieve occupant 131  
protection, as described in 24 C.F.R. 35.1345(a). 132

"Lead abatement costs" do not include such costs for which 133  
the taxpayer is reimbursed or such costs the taxpayer deducts or 134  
excludes in computing the taxpayer's federal adjusted gross 135  
income for federal income tax purposes or Ohio adjusted gross 136

income as determined under section 5747.01 of the Revised Code. 137

(2) "Eligible dwelling" means a residential unit, 138  
including a single unit in a multi-unit building, constructed in 139  
this state before 1978. 140

(3) "Lead abatement specialist" means an individual who 141  
holds a valid license issued under section 3742.05 of the 142  
Revised Code or, as used in divisions (B) to (E) of this 143  
section, a pass-through entity that employs such an individual 144  
or is owned, directly or indirectly, by such an individual. 145

(4) "~~Taxable year" and "taxpayer" year,~~ "taxpayer," and 146  
"pass-through entity" have the same meanings as in section 147  
5747.01 of the Revised Code. 148

(B) A taxpayer ~~who~~ or pass-through entity that incurs lead 149  
abatement costs on an eligible dwelling during a taxable year 150  
may apply to the director of health for a lead abatement tax 151  
credit certificate. ~~The applicant~~ taxpayer or entity may also 152  
assign the right to apply for a lead abatement tax credit 153  
certificate to a lead abatement specialist in exchange for a 154  
discount in the lead abatement costs charged by the specialist, 155  
up to ten thousand dollars. The taxpayer or entity retains the 156  
right to apply for a lead abatement tax certificate in the 157  
amount by which the discount is less than ten thousand dollars. 158

If the taxpayer or entity who incurs lead abatement costs 159  
is the applicant, the applicant shall list on the application 160  
the amount of lead abatement costs the applicant incurred for 161  
the eligible dwelling during the taxable year. ~~The~~ If a lead 162  
abatement specialist is the applicant by assignment, the 163  
application shall include the approval of the assignment by the 164  
taxpayer or pass-through entity that incurred the lead abatement 165

costs, the amount of lead abatement costs charged to that 166  
taxpayer or entity for the specialist's services, and the amount 167  
of the discount in lead abatement costs provided in exchange for 168  
the assignment. 169

The director, in consultation with the tax commissioner, 170  
shall prescribe the form of a lead abatement tax credit 171  
certificate, the manner by which an applicant shall apply for 172  
the certificate, and requirements for the submission of any 173  
record or other information an applicant must furnish with the 174  
application to verify the lead abatement costs. 175

(C) (1) Upon receipt of an application under division (B) 176  
of this section, the director of health shall verify all of the 177  
following: 178

(a) The residential unit that is the subject of the 179  
application is an eligible dwelling. ~~;~~ 180

(b) The taxpayer or pass-through entity incurred lead 181  
abatement costs during the taxable year related to the eligible 182  
dwelling. ~~;~~ 183

(c) If the application is filed by the lead abatement 184  
specialist, the amount by which the specialist reduced the lead 185  
abatement costs charged to the taxpayer or entity in exchange 186  
for the right to file the application; 187

(d) The eligible dwelling has passed a clearance 188  
examination in accordance with standards prescribed in rules 189  
adopted by the director under section 3742.03 or 3742.45 of the 190  
Revised Code. 191

(2) After verifying the conditions described in division 192  
(C) (1) of this section, the director shall issue a lead 193  
abatement tax credit certificate to the applicant equal to the 194

lesser of ~~(a) the~~; 195

(a) The lead abatement costs incurred by the taxpayer or 196  
pass-through entity on the eligible dwelling during the taxable 197  
year, ~~(b) the~~ if the taxpayer or entity is the applicant, or the 198  
amount of the discount in lead abatement costs charged to the 199  
taxpayer, if the lead abatement specialist is the applicant; 200

(b) The amount of lead abatement costs or discount listed 201  
on the application, ~~or (c) ten~~; 202

(c) Ten thousand dollars, subject to the limitation in 203  
division (C) (3) of this section. 204

The amount of credit awarded on the basis of an eligible 205  
dwelling may not exceed ten thousand dollars for any taxable 206  
year. 207

(3) ~~The~~ In any fiscal year, the director may not issue 208  
more than five million dollars, plus the amount of funds 209  
transferred to the general revenue fund in the previous fiscal 210  
year pursuant to division (F) of section 5747.504 of the Revised 211  
Code, in lead abatement tax credit certificates ~~in any fiscal~~ 212  
year. 213

(D) The director of health, in consultation with the tax 214  
commissioner, may adopt rules in accordance with Chapter 119. of 215  
the Revised Code as necessary for the administration of this 216  
section. 217

(E) Assignment of the right to apply for a lead abatement 218  
tax credit certificate under division (B) of this section is a 219  
consumer transaction for the purposes of sections 1345.01 to 220  
1345.13 of the Revised Code. The lead abatement specialist is 221  
the supplier and the taxpayer or pass-through entity is the 222  
consumer for purposes of those sections. 223



**Sec. 5747.08.** An annual return with respect to the tax 224  
imposed by section 5747.02 of the Revised Code and each tax 225  
imposed under Chapter 5748. of the Revised Code shall be made by 226  
every taxpayer for any taxable year for which the taxpayer is 227  
liable for the tax imposed by that section or under that 228  
chapter, unless the total credits allowed under division (E) of 229  
section 5747.05 and divisions (F) and (G) of section 5747.055 of 230  
the Revised Code for the year are equal to or exceed the tax 231  
imposed by section 5747.02 of the Revised Code, in which case no 232  
return shall be required unless the taxpayer is liable for a tax 233  
imposed pursuant to Chapter 5748. of the Revised Code. 234

(A) If an individual is deceased, any return or notice 235  
required of that individual under this chapter shall be made and 236  
filed by that decedent's executor, administrator, or other 237  
person charged with the property of that decedent. 238

(B) If an individual is unable to make a return or notice 239  
required by this chapter, the return or notice required of that 240  
individual shall be made and filed by the individual's duly 241  
authorized agent, guardian, conservator, fiduciary, or other 242  
person charged with the care of the person or property of that 243  
individual. 244

(C) Returns or notices required of an estate or a trust 245  
shall be made and filed by the fiduciary of the estate or trust. 246

(D) (1) (a) Except as otherwise provided in division (D) (1) 247  
(b) of this section, any pass-through entity may file a single 248  
return on behalf of one or more of the entity's investors other 249  
than an investor that is a person subject to the tax imposed 250  
under section 5733.06 of the Revised Code. The single return 251  
shall set forth the name, address, and social security number or 252  
other identifying number of each of those pass-through entity 253

investors and shall indicate the distributive share of each of 254  
those pass-through entity investor's income taxable in this 255  
state in accordance with sections 5747.20 to 5747.231 of the 256  
Revised Code. Such pass-through entity investors for whom the 257  
pass-through entity elects to file a single return are not 258  
entitled to the exemption or credit provided for by sections 259  
5747.02 and 5747.022 of the Revised Code; shall calculate the 260  
tax before business credits at the highest rate of tax set forth 261  
in section 5747.02 of the Revised Code for the taxable year for 262  
which the return is filed; and are entitled to only their 263  
distributive share of the business credits as defined in 264  
division (D) (2) of this section. A single check drawn by the 265  
pass-through entity shall accompany the return in full payment 266  
of the tax due, as shown on the single return, for such 267  
investors, other than investors who are persons subject to the 268  
tax imposed under section 5733.06 of the Revised Code. 269

(b) (i) A pass-through entity shall not include in such a 270  
single return any investor that is a trust to the extent that 271  
any direct or indirect current, future, or contingent 272  
beneficiary of the trust is a person subject to the tax imposed 273  
under section 5733.06 of the Revised Code. 274

(ii) A pass-through entity shall not include in such a 275  
single return any investor that is itself a pass-through entity 276  
to the extent that any direct or indirect investor in the second 277  
pass-through entity is a person subject to the tax imposed under 278  
section 5733.06 of the Revised Code. 279

(c) Except as provided by division (L) of this section, 280  
nothing in division (D) of this section precludes the tax 281  
commissioner from requiring such investors to file the return 282  
and make the payment of taxes and related interest, penalty, and 283

interest penalty required by this section or section 5747.02, 284  
5747.09, or 5747.15 of the Revised Code. Nothing in division (D) 285  
of this section precludes such an investor from filing the 286  
annual return under this section, utilizing the refundable 287  
credit equal to the investor's proportionate share of the tax 288  
paid by the pass-through entity on behalf of the investor under 289  
division (I) of this section, and making the payment of taxes 290  
imposed under section 5747.02 of the Revised Code. Nothing in 291  
division (D) of this section shall be construed to provide to 292  
such an investor or pass-through entity any additional deduction 293  
or credit, other than the credit provided by division (I) of 294  
this section, solely on account of the entity's filing a return 295  
in accordance with this section. Such a pass-through entity also 296  
shall make the filing and payment of estimated taxes on behalf 297  
of the pass-through entity investors other than an investor that 298  
is a person subject to the tax imposed under section 5733.06 of 299  
the Revised Code. 300

(2) For the purposes of this section, "business credits" 301  
means the credits listed in section 5747.98 of the Revised Code 302  
excluding the following credits: 303

(a) The retirement income credit under division (B) of 304  
section 5747.055 of the Revised Code; 305

(b) The senior citizen credit under division (F) of 306  
section 5747.055 of the Revised Code; 307

(c) The lump sum distribution credit under division (G) of 308  
section 5747.055 of the Revised Code; 309

(d) The dependent care credit under section 5747.054 of 310  
the Revised Code; 311

(e) The lump sum retirement income credit under division 312

(C) of section 5747.055 of the Revised Code;	313
(f) The lump sum retirement income credit under division	314
(D) of section 5747.055 of the Revised Code;	315
(g) The lump sum retirement income credit under division	316
(E) of section 5747.055 of the Revised Code;	317
(h) The credit for displaced workers who pay for job	318
training under section 5747.27 of the Revised Code;	319
(i) The twenty-dollar personal exemption credit under	320
section 5747.022 of the Revised Code;	321
(j) The joint filing credit under division (E) of section	322
5747.05 of the Revised Code;	323
(k) The nonresident credit under division (A) of section	324
5747.05 of the Revised Code;	325
(l) The credit for a resident's out-of-state income under	326
division (B) of section 5747.05 of the Revised Code;	327
(m) The earned income tax credit under section 5747.71 of	328
the Revised Code;	329
(n) <del>The lead abatement credit under section 5747.26 of the</del>	330
<del>Revised Code;</del>	331
<del>(o)</del> The credit for education expenses under section	332
5747.72 of the Revised Code;	333
<del>(p)</del> <u>(o)</u> The credit for tuition paid to a nonchartered	334
nonpublic school under section 5747.75 of the Revised Code.	335
(3) The election provided for under division (D) of this	336
section applies only to the taxable year for which the election	337
is made by the pass-through entity. Unless the tax commissioner	338
provides otherwise, this election, once made, is binding and	339

irrevocable for the taxable year for which the election is made. 340  
Nothing in this division shall be construed to provide for any 341  
deduction or credit that would not be allowable if a nonresident 342  
pass-through entity investor were to file an annual return. 343

(4) If a pass-through entity makes the election provided 344  
for under division (D) of this section, the pass-through entity 345  
shall be liable for any additional taxes, interest, interest 346  
penalty, or penalties imposed by this chapter if the tax 347  
commissioner finds that the single return does not reflect the 348  
correct tax due by the pass-through entity investors covered by 349  
that return. Nothing in this division shall be construed to 350  
limit or alter the liability, if any, imposed on pass-through 351  
entity investors for unpaid or underpaid taxes, interest, 352  
interest penalty, or penalties as a result of the pass-through 353  
entity's making the election provided for under division (D) of 354  
this section. For the purposes of division (D) of this section, 355  
"correct tax due" means the tax that would have been paid by the 356  
pass-through entity had the single return been filed in a manner 357  
reflecting the commissioner's findings. Nothing in division (D) 358  
of this section shall be construed to make or hold a pass- 359  
through entity liable for tax attributable to a pass-through 360  
entity investor's income from a source other than the pass- 361  
through entity electing to file the single return. 362

(E) If a husband and wife file a joint federal income tax 363  
return for a taxable year, they shall file a joint return under 364  
this section for that taxable year, and their liabilities are 365  
joint and several, but, if the federal income tax liability of 366  
either spouse is determined on a separate federal income tax 367  
return, they shall file separate returns under this section. 368

If either spouse is not required to file a federal income 369

tax return and either or both are required to file a return 370  
pursuant to this chapter, they may elect to file separate or 371  
joint returns, and, pursuant to that election, their liabilities 372  
are separate or joint and several. If a husband and wife file 373  
separate returns pursuant to this chapter, each must claim the 374  
taxpayer's own exemption, but not both, as authorized under 375  
section 5747.02 of the Revised Code on the taxpayer's own 376  
return. 377

(F) Each return or notice required to be filed under this 378  
section shall contain the signature of the taxpayer or the 379  
taxpayer's duly authorized agent and of the person who prepared 380  
the return for the taxpayer, and shall include the taxpayer's 381  
social security number. Each return shall be verified by a 382  
declaration under the penalties of perjury. The tax commissioner 383  
shall prescribe the form that the signature and declaration 384  
shall take. 385

(G) Each return or notice required to be filed under this 386  
section shall be made and filed as required by section 5747.04 387  
of the Revised Code, on or before the fifteenth day of April of 388  
each year, on forms that the tax commissioner shall prescribe, 389  
together with remittance made payable to the treasurer of state 390  
in the combined amount of the state and all school district 391  
income taxes shown to be due on the form. 392

Upon good cause shown, the commissioner may extend the 393  
period for filing any notice or return required to be filed 394  
under this section and may adopt rules relating to extensions. 395  
If the extension results in an extension of time for the payment 396  
of any state or school district income tax liability with 397  
respect to which the return is filed, the taxpayer shall pay at 398  
the time the tax liability is paid an amount of interest 399

computed at the rate per annum prescribed by section 5703.47 of 400  
the Revised Code on that liability from the time that payment is 401  
due without extension to the time of actual payment. Except as 402  
provided in section 5747.132 of the Revised Code, in addition to 403  
all other interest charges and penalties, all taxes imposed 404  
under this chapter or Chapter 5748. of the Revised Code and 405  
remaining unpaid after they become due, except combined amounts 406  
due of one dollar or less, bear interest at the rate per annum 407  
prescribed by section 5703.47 of the Revised Code until paid or 408  
until the day an assessment is issued under section 5747.13 of 409  
the Revised Code, whichever occurs first. 410

If the commissioner considers it necessary in order to 411  
ensure the payment of the tax imposed by section 5747.02 of the 412  
Revised Code or any tax imposed under Chapter 5748. of the 413  
Revised Code, the commissioner may require returns and payments 414  
to be made otherwise than as provided in this section. 415

To the extent that any provision in this division 416  
conflicts with any provision in section 5747.026 of the Revised 417  
Code, the provision in that section prevails. 418

(H) The amounts withheld pursuant to section 5747.06, 419  
5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of the 420  
Revised Code shall be allowed to the ultimate recipient of the 421  
income as credits against payment of the appropriate taxes 422  
imposed on the ultimate recipient by section 5747.02 and under 423  
Chapter 5748. of the Revised Code. As used in this division, 424  
"ultimate recipient" means the person who is required to report 425  
income from which amounts are withheld pursuant to section 426  
5747.06, 5747.062, 5747.063, 5747.064, 5747.065, or 5747.071 of 427  
the Revised Code on the annual return required to be filed under 428  
this section. 429

(I) If a pass-through entity elects to file a single 430  
return under division (D) of this section and if any investor is 431  
required to file the annual return and make the payment of taxes 432  
required by this chapter on account of the investor's other 433  
income that is not included in a single return filed by a pass- 434  
through entity or any other investor elects to file the annual 435  
return, the investor is entitled to a refundable credit equal to 436  
the investor's proportionate share of the tax paid by the pass- 437  
through entity on behalf of the investor. The investor shall 438  
claim the credit for the investor's taxable year in which or 439  
with which ends the taxable year of the pass-through entity. 440  
Nothing in this chapter shall be construed to allow any credit 441  
provided in this chapter to be claimed more than once. For the 442  
purpose of computing any interest, penalty, or interest penalty, 443  
the investor shall be deemed to have paid the refundable credit 444  
provided by this division on the day that the pass-through 445  
entity paid the estimated tax or the tax giving rise to the 446  
credit. 447

(J) The tax commissioner shall ensure that each return 448  
required to be filed under this section includes a box that the 449  
taxpayer may check to authorize a paid tax preparer who prepared 450  
the return to communicate with the department of taxation about 451  
matters pertaining to the return. The return or instructions 452  
accompanying the return shall indicate that by checking the box 453  
the taxpayer authorizes the department of taxation to contact 454  
the preparer concerning questions that arise during the 455  
processing of the return and authorizes the preparer only to 456  
provide the department with information that is missing from the 457  
return, to contact the department for information about the 458  
processing of the return or the status of the taxpayer's refund 459  
or payments, and to respond to notices about mathematical 460



errors, offsets, or return preparation that the taxpayer has 461  
received from the department and has shown to the preparer. 462

(K) The tax commissioner shall permit individual taxpayers 463  
to instruct the department of taxation to cause any refund of 464  
overpaid taxes to be deposited directly into a checking account, 465  
savings account, or an individual retirement account or 466  
individual retirement annuity, or preexisting college savings 467  
plan or program account offered by the Ohio tuition trust 468  
authority under Chapter 3334. of the Revised Code, as designated 469  
by the taxpayer, when the taxpayer files the annual return 470  
required by this section electronically. 471

(L) If, for the taxable year, a nonresident or trust that 472  
is the owner of an electing pass-through entity, as defined in 473  
section 5747.38 of the Revised Code, does not have Ohio adjusted 474  
gross income or, in the case of a trust, modified Ohio taxable 475  
income other than from one or more electing pass-through 476  
entities, the nonresident or trust shall not be required to file 477  
an annual return under this section. Nothing in this division 478  
precludes such an owner from filing the annual return under this 479  
section, utilizing the refundable credit under section 5747.39 480  
of the Revised Code equal to the owner's proportionate share of 481  
the tax levied under section 5747.38 of the Revised Code and 482  
paid by the electing pass-through entity, and making the payment 483  
of taxes imposed under section 5747.02 of the Revised Code. 484

(M) The tax commissioner may adopt rules to administer 485  
this section. 486

**Sec. 5747.26.** (A) Terms used in this section have the same 487  
meanings as in section 3742.50 of the Revised Code. 488

(B) There is hereby allowed a ~~nonrefundable~~ refundable 489

credit against a taxpayer's aggregate tax liability under 490  
section 5747.02 of the Revised Code for a taxpayer to whom a 491  
lead abatement tax credit certificate was issued under section 492  
3742.50 of the Revised Code. The credit equals the amount listed 493  
on the certificate and shall be claimed for the taxable year in 494  
which the certificate was issued. 495

The credit shall be claimed in the order required under 496  
section 5747.98 of the Revised Code. If the credit exceeds the 497  
taxpayer's aggregate tax due under section 5747.02 of the 498  
Revised Code for that taxable year after allowing for credits 499  
that precede the credit under this section in that order, such 500  
~~excess shall be allowed as a credit in each of the ensuing seven-~~ 501  
~~taxable years, but the amount of any excess credit allowed in-~~ 502  
~~any such taxable year shall be deducted from the balance carried-~~ 503  
~~forward to the ensuing taxable year~~refunded to the taxpayer. 504

(C) ~~The~~ If a lead abatement tax credit certificate is 505  
issued under section 3742.50 of the Revised Code to a pass- 506  
through entity, a taxpayer that is a direct or indirect investor 507  
in the entity may claim the taxpayer's proportionate or 508  
distributive share of the credit authorized under division (B) 509  
of this section. 510

(D) A taxpayer shall provide, upon request of the tax 511  
commissioner, any documentation necessary to verify the taxpayer 512  
is entitled to the credit under this section. 513

**Sec. 5747.50.** (A) As used in this section: 514

(1) "County's proportionate share of the calendar year 515  
2007 LGF and LGRAF distributions" means the percentage computed 516  
for the county under division (B) (1) (a) of section 5747.501 of 517  
the Revised Code. 518

(2) "County's proportionate share of the total amount of the local government fund additional revenue formula" means each county's proportionate share of the state's population as determined for and certified to the county for distributions to be made during the current calendar year under division (B) (2) (a) of section 5747.501 of the Revised Code. If prior to the first day of January of the current calendar year the federal government has issued a revision to the population figures reflected in the estimate produced pursuant to division (B) (2) (a) of section 5747.501 of the Revised Code, such revised population figures shall be used for making the distributions during the current calendar year.

(3) "2007 LGF and LGRAF county distribution base available in that month" means the lesser of the amounts described in division (A) (3) (a) and (b) of this section, provided that the amount shall not be less than zero:

(a) The total amount available for distribution to counties from the local government fund during the current month.

(b) The total amount distributed to counties from the local government fund and the local government revenue assistance fund to counties in calendar year 2007 less the total amount distributed to counties under division (B) (1) of this section during previous months of the current calendar year.

(4) "Local government fund additional revenue distribution base available during that month" means the total amount available for distribution to counties during the month from the local government fund, less any amounts to be distributed in that month from the local government fund under division (B) (1) of this section, provided that the local government fund

additional revenue distribution base available during that month 549  
shall not be less than zero. 550

(5) "Total amount available for distribution to counties" 551  
means the total amount available for distribution from the local 552  
government fund during the current month less the total amount 553  
available for distribution to municipal corporations during the 554  
current month under division (C) of this section. 555

(B) On or before the tenth day of each month, the tax 556  
commissioner shall provide for payment to each county an amount 557  
equal to the sum of: 558

(1) The county's proportionate share of the calendar year 559  
2007 LGF and LGRAF distributions multiplied by the 2007 LGF and 560  
LGRAF county distribution base available in that month, provided 561  
that if the 2007 LGF and LGRAF county distribution base 562  
available in that month is zero, no payment shall be made under 563  
division (B)(1) of this section for the month or the remainder 564  
of the calendar year; and 565

(2) The county's proportionate share of the total amount 566  
of the local government fund additional revenue formula 567  
multiplied by the local government fund additional revenue 568  
distribution base available during that month. 569

Money received into the treasury of a county under this 570  
division shall be credited to the undivided local government 571  
fund in the treasury of the county on or before the fifteenth 572  
day of each month. On or before the twentieth day of each month, 573  
the county auditor shall issue warrants against all of the 574  
undivided local government fund in the county treasury in the 575  
respective amounts allowed as provided in section 5747.51 of the 576  
Revised Code, and the treasurer shall distribute and pay such 577

sums to the subdivision therein.	578
(C) (1) As used in division (C) of this section:	579
(a) "Total amount available for distribution to municipalities during the current month" means the difference obtained by subtracting one million dollars from the product obtained by multiplying the total amount available for distribution from the local government fund during the current month by the aggregate municipal share.	580 581 582 583 584 585
(b) "Aggregate municipal share" means the quotient obtained by dividing the total amount distributed directly from the local government fund to municipal corporations during calendar year 2007 by the total distributions from the local government fund and local government revenue assistance fund during calendar year 2007.	586 587 588 589 590 591
(c) A municipal corporation's "distribution share" equals one of the following:	592 593
(i) For municipal corporations with a population of more than fifty thousand, fifty thousand;	594 595
(ii) For municipal corporations with a population of less than one thousand, zero;	596 597
(iii) For all other municipal corporations, the municipal corporation's population.	598 599
(d) A municipal corporation's "distribution percentage" equals the percentage that a municipal corporation's distribution share is of the total of all municipal corporations' distribution shares.	600 601 602 603
(2) On or before the tenth day of each month, the tax commissioner shall provide for payment from the local government	604 605

fund to each municipal corporation an amount equal to the 606  
product derived by multiplying the municipal corporation's 607  
distribution percentage by the total amount available for 608  
distribution to municipal corporations during the current month. 609

(3) Payments received by a municipal corporation under 610  
this division shall be paid into its general fund and may be 611  
used for any lawful purpose. 612

(4) The amount distributed to municipal corporations under 613  
this division during any calendar year shall not exceed the 614  
amount distributed directly from the local government fund to 615  
municipal corporations during calendar year 2007. If that 616  
maximum amount is reached during any month, distributions to 617  
municipal corporations in that month shall be as provided in 618  
divisions (C) (1) and (2) of this section, but no further 619  
distributions shall be made to municipal corporations under 620  
division (C) of this section during the remainder of the 621  
calendar year. 622

(5) Upon being informed of a municipal corporation's 623  
dissolution, the tax commissioner shall cease providing for 624  
payments to that municipal corporation under division (C) of 625  
this section. The proportionate shares of the total amount 626  
available for distribution to each of the remaining municipal 627  
corporations under this division shall be increased on a pro 628  
rata basis. 629

The tax commissioner shall reduce payments under division 630  
(C) of this section to municipal corporations for which reduced 631  
payments are required under section 5747.502 or 5747.504 of the 632  
Revised Code. 633

(D) Each municipal corporation which has in effect a tax 634

imposed under Chapter 718. of the Revised Code shall, no later 635  
than the thirty-first day of August of each year, certify to the 636  
tax commissioner, on a form prescribed by the commissioner, the 637  
amount of income tax revenue collected and refunded by such 638  
municipal corporation pursuant to such chapter during the 639  
preceding calendar year, arranged, when possible, by the type of 640  
income from which the revenue was collected or the refund was 641  
issued. The municipal corporation shall also report the amount 642  
of income tax revenue collected and refunded on behalf of a 643  
joint economic development district or a joint economic 644  
development zone that levies an income tax administered by the 645  
municipal corporation and the amount of such revenue distributed 646  
to contracting parties during the preceding calendar year. The 647  
tax commissioner may withhold payment of local government fund 648  
moneys pursuant to division (C) of this section from any 649  
municipal corporation for failure to comply with this reporting 650  
requirement. 651

(E) (1) For the purposes of division (E) of this section: 652

(a) "Eligible taxing district" means a township, township 653  
fire district, or joint fire district for which the total 654  
taxable value of eligible power plants for tax year 2017 is at 655  
least thirty per cent less than the total taxable value of 656  
eligible power plants for tax year 2016. 657

(b) "Eligible power plant" means a power plant that is 658  
subject to the requirements of 10 C.F.R. part 73. 659

(c) "Total taxable value of eligible power plants" of an 660  
eligible taxing district means the total taxable value of the 661  
taxable property of eligible power plants apportioned to the 662  
district as shown in a preliminary assessment or amended 663  
preliminary assessment and listed on the tax list of real and 664

public utility property. 665

(d) "Taxable property" has the same meaning as in section 666  
5727.01 of the Revised Code. 667

(e) "Tax rate" of an eligible taxing district means one of 668  
the following: 669

(i) For townships, the sum of the rates of levies imposed 670  
under section 505.39, 505.51, or division (I), (J), (U), or (JJ) 671  
of section 5705.19 of the Revised Code and extended on the tax 672  
list of real and public utility property for tax year 2017, 673  
excluding any levy imposed at whatever rate is required to raise 674  
a fixed sum of money; 675

(ii) For township fire districts and joint fire districts, 676  
the sum of the rates of levies extended on the tax list of real 677  
and public utility property for tax year 2017, excluding any 678  
levy imposed at whatever rate is required to raise a fixed sum 679  
of money. 680

(2) Each fiscal year from fiscal year 2018 through fiscal 681  
year 2028, the tax commissioner shall compute the following 682  
amount for each eligible taxing district: 683

(a) For fiscal years 2018 and 2019, the amount obtained by 684  
multiplying the eligible taxing district's tax rate by the 685  
difference obtained by subtracting (i) the total taxable value 686  
of eligible power plants of the district for tax year 2017 from 687  
(ii) the total taxable value of eligible power plants of the 688  
district for tax year 2016; 689

(b) For fiscal years 2020 through 2028, ninety per cent of 690  
the amount calculated for the district under division (E) (2) (a) 691  
or (b) of this section for the preceding fiscal year. 692



The commissioner shall certify the sum of the amounts 693  
calculated for all eligible taxing districts under this division 694  
for a fiscal year to the director of budget and management who, 695  
on or before the seventh day of each month of that fiscal year, 696  
shall transfer from the general revenue fund to the local 697  
government fund one-twelfth of the amount certified. 698

(3) On or before the tenth day of each month, the tax 699  
commissioner shall provide for payment to each county treasury 700  
in which an eligible taxing district is located an amount equal 701  
to one-twelfth of the amount computed for the district for that 702  
fiscal year under division (E) (2) of this section. 703

Money received into the treasury of a county under 704  
division (E) of this section shall be credited to the undivided 705  
local government fund in the treasury of the county on or before 706  
the fifteenth day of each month. On or before the twentieth day 707  
of each month, the county auditor shall issue warrants against 708  
the undivided local government fund for the amounts attributable 709  
to each eligible taxing district, and the treasurer shall 710  
distribute and pay such amounts to each eligible taxing 711  
district. Money received by a township fire district or joint 712  
fire district under this division shall be credited to the 713  
district's general fund and may be used for any lawful purpose 714  
of the district. Money received by a township under this 715  
division shall be credited to the township's general fund and 716  
shall be used for the purpose of funding fire, police, emergency 717  
medical, or ambulance services. 718

**Sec. 5747.502.** (A) As used in this section: 719

(1) "Local authority" and "traffic law photo-monitoring 720  
device" have the same meanings as in section 4511.092 of the 721  
Revised Code. 722

(2) "School zone" has the same meaning as in section 4511.21 of the Revised Code.	723 724
(3) "Transportation district" means a territorial district established by the director of transportation under section 5501.14 of the Revised Code.	725 726 727
(4) "District deputy director" means the person appointed and assigned by the director of transportation under section 5501.14 of the Revised Code to administer the activities of a transportation district.	728 729 730 731
(5) "Gross amount" means the entire amount of traffic camera fines and fees paid by a driver.	732 733
(6) " <del>Local government fund adjustment</del> or <u>"IGF Traffic camera adjustment"</u> means the sum of:	734 735
(a) The gross amount of all traffic camera fines collected by a local authority during the preceding fiscal year, as reported under division (B)(1) of this section, if such a report is required; plus	736 737 738 739
(b) The residual <u>traffic camera</u> adjustment computed for the local authority under division (B)(4) of this section, if such an adjustment applies.	740 741 742
(7) "Local government fund payments" or "LGF payments" means the payments a local authority would receive under sections <del>5747.502</del> <u>5747.503</u> , 5747.51, and 5747.53, and division (C) of section 5747.50 of the Revised Code, as applicable, if not for the reductions required by divisions (C) and (D) of this section.	743 744 745 746 747 748
(8) "Residual <u>traffic camera</u> adjustment" means the most recent <del>LGF</del> <u>traffic camera</u> adjustment computed for a local	749 750

authority under division (B) (2) or (3) of this section minus the 751  
sum of the reductions applied after that computation under 752  
division (C) of this section to the local authority's LGF 753  
payments. 754

(9) "Traffic camera fines" means civil fines for any 755  
violation of any local ordinance or resolution that are based 756  
upon evidence recorded by a traffic law photo-monitoring device. 757

(10) "Qualifying village" has the same meaning as in 758  
section 5747.503 of the Revised Code. 759

(B) (1) Annually, on or before the thirty-first day of 760  
July, any local authority that directly or indirectly collected 761  
traffic camera fines during the preceding fiscal year shall file 762  
a report with the tax commissioner that includes a detailed 763  
statement of the gross amount of all traffic camera fines the 764  
local authority collected during that period and the gross 765  
amount of such fines that the local authority collected for 766  
violations that occurred within a school zone. 767

(2) Annually, on or before the tenth day of August, the 768  
commissioner shall compute a ~~local government fund~~ traffic 769  
camera adjustment for each local authority that files a report 770  
under division (B) (1) of this section or with respect to which a 771  
residual traffic camera adjustment applies. Subject to division 772  
(B) (3) of this section, the ~~LGF~~ traffic camera adjustment shall 773  
be used by the commissioner to determine the amount of the 774  
reductions required under division (C) of this section for each 775  
of the next twelve months, starting with the month in which the 776  
~~LGF~~ traffic camera adjustment is computed. After those twelve 777  
months, the ~~LGF~~ traffic camera adjustment ceases to apply and, 778  
if ~~an LGF~~ a traffic camera adjustment continues to be required, 779  
the amount of the reductions required under division (C) of this 780

section shall be determined based on an updated ~~LGF-traffic~~  
camera adjustment computed under this division. 781  
782

(3) Upon receipt of a report described by division (B) (1) 783  
of this section that is not timely filed, the commissioner shall 784  
do both of the following: 785

(a) If one or more payments to the local authority has 786  
been withheld under division (D) of this section because of the 787  
local authority's failure to file the report, notify the county 788  
auditor and county treasurer of the appropriate county that the 789  
report has been received and that, subject to division (C) of 790  
this section, payments to the local authority from the undivided 791  
local government fund are to resume. 792

(b) Compute the local authority's ~~LGF-traffic camera~~ 793  
adjustment using the information in the report. ~~An LGF-A traffic~~  
camera adjustment computed under this division shall be used by 794  
the commissioner to determine the amount of the reductions 795  
required under division (C) of this section starting with the 796  
next required reduction. The ~~LGF-traffic camera~~ adjustment 797  
ceases to apply on the thirty-first day of the ensuing July, 798  
following which, if ~~an LGF-a traffic camera~~ adjustment continues 799  
to be required, the amount of the reductions required under 800  
division (C) of this section shall be determined based on an 801  
updated ~~LGF-traffic camera~~ adjustment computed under division 802  
(B) (2) of this section. 803  
804

(4) Annually, on or before the tenth day of August, the 805  
commissioner shall compute a residual traffic camera adjustment 806  
for each local authority whose ~~LGF-traffic camera~~ adjustment for 807  
the preceding year exceeds the amount by which the local 808  
authority's LGF payments were reduced during that year under 809  
division (C) of this section. The residual traffic camera 810

adjustment shall be used to compute the ~~IGF-traffic camera~~ 811  
adjustment for the ensuing year under division (B) (2) of this 812  
section. 813

(C) The commissioner shall do the following, as 814  
applicable, respecting any local authority to which ~~an IGF-a~~ 815  
~~traffic camera~~ adjustment ~~computed under division (B) of this~~ 816  
~~section~~ applies: 817

(1) If the local authority is a municipal corporation with 818  
a population of one thousand or more, reduce payments to the 819  
municipal corporation under division (C) of section 5747.50 of 820  
the Revised Code by one-twelfth of the ~~IGF-traffic camera~~ 821  
adjustment. If one-twelfth of the ~~IGF-traffic camera~~ adjustment 822  
exceeds the amount of money the municipal corporation would 823  
otherwise receive under division (C) of section 5747.50 of the 824  
Revised Code, the commissioner also shall reduce payments to the 825  
appropriate county undivided local government fund under 826  
division (B) of section 5747.50 of the Revised Code by an amount 827  
equal to the lesser of (a) one-twelfth of the excess, or (b) the 828  
amount of the payment the municipal corporation would otherwise 829  
receive from the fund under section 5747.51 or 5747.53 of the 830  
Revised Code. 831

(2) If the local authority is a township or qualifying 832  
village, reduce the supplemental payments to the appropriate 833  
county undivided local government fund under section 5747.503 of 834  
the Revised Code by the lesser of one-twelfth of the ~~IGF-traffic~~ 835  
~~camera~~ adjustment, or the amount of money the township or 836  
qualifying village would otherwise receive under that section. 837  
If one-twelfth of the ~~IGF-traffic camera~~ adjustment exceeds the 838  
amount of money the township or qualifying village would 839  
otherwise receive under section 5747.503 of the Revised Code, 840

the commissioner also shall reduce payments to the appropriate 841  
county undivided local government fund under division (B) of 842  
section 5747.50 of the Revised Code by an amount equal to the 843  
lesser of (a) one-twelfth of the excess, or (b) the amount of 844  
the payment the township or qualifying village would otherwise 845  
receive from the fund under section 5747.51 or 5747.53 of the 846  
Revised Code. 847

(3) If the local authority is a county, reduce payments to 848  
the appropriate county undivided local government fund under 849  
division (B) of section 5747.50 of the Revised Code by an amount 850  
equal to the lesser of (a) one-twelfth of the ~~LGF~~traffic camera 851  
adjustment, or (b) the amount of the payment the county would 852  
otherwise receive from the fund under section 5747.51 or 5747.53 853  
of the Revised Code. 854

(4) For any local authority, on or before the tenth day of 855  
each month a reduction is made under division (C) (1), (2), or 856  
(3) of this section, make a payment to the local authority in an 857  
amount equal to the lesser of (a) one-twelfth of the gross 858  
amount of traffic camera fines the local authority collected in 859  
the preceding fiscal year for violations that occurred within a 860  
school zone, as indicated on the report filed by the local 861  
authority pursuant to division (B) (1) of this section, or (b) 862  
the amount by which the local authority's LGF payments were 863  
reduced that month pursuant to division (C) (1), (2), or (3) of 864  
this section. Payments received by a local authority under this 865  
division shall be used by the local authority for school safety 866  
purposes. 867

(D) Upon discovery, based on information in the 868  
commissioner's possession, that a local authority required to 869  
file a report under division (B) (1) of this section has failed 870

to do so, the commissioner shall do the following, as 871  
applicable: 872

(1) If the local authority is a municipal corporation with 873  
a population of one thousand or more, cease providing for 874  
payments to the municipal corporation under section 5747.50 of 875  
the Revised Code beginning with the next required payment and 876  
until such time as the report is received by the commissioner; 877

(2) If the local authority is a township or qualifying 878  
village, reduce the supplemental payments to the appropriate 879  
county undivided local government fund under section 5747.503 of 880  
the Revised Code by an amount equal to the amount of such 881  
payments the local authority would otherwise receive under that 882  
section, beginning with the next required payment and until such 883  
time as the report is received by the commissioner; 884

(3) For any local authority, reduce payments to the 885  
appropriate county undivided local government fund under 886  
division (B) of section 5747.50 of the Revised Code by an amount 887  
equal to the amount of such payments the local authority would 888  
otherwise receive under section 5747.51 or 5747.53 of the 889  
Revised Code, beginning with the next required payment and until 890  
such time as the report is received by the commissioner; 891

(4) For any local authority, notify the county auditor and 892  
county treasurer that such payments are to cease until the 893  
commissioner notifies the auditor and treasurer under division 894  
(E) of this section that the payments are to resume. 895

(E) The commissioner shall notify the county auditor and 896  
county treasurer on or before the day the commissioner first 897  
reduces a county undivided local government fund payment to that 898  
county under division (C) of this section. The notice shall 899

include the full amount of the reduction, a list of the local 900  
authorities to which the reduction applies, and the amount of 901  
reduction attributed to each such local authority. The 902  
commissioner shall send an updated notice to the county auditor 903  
and county treasurer any time the amount the reduction 904  
attributed to any local authority changes. 905

A county treasurer that receives a notice from the 906  
commissioner under this division or division (B) (3) (a) or (D) (4) 907  
of this section shall reduce, cease, or resume payments from the 908  
undivided local government fund to the local authority that is 909  
the subject of the notice as specified by the commissioner in 910  
the notice. Unless otherwise specified in the notice, the 911  
payments shall be reduced, ceased, or resumed beginning with the 912  
next required payment. 913

(F) There is hereby created in the state treasury the Ohio 914  
highway and transportation safety fund. On or before the tenth 915  
day of each month, the commissioner shall deposit in the fund an 916  
amount equal to the total amount by which payments to local 917  
authorities were reduced or ceased under division (C) or (D) of 918  
this section minus the total amount of payments made under 919  
division (C) (4) of this section. The amount deposited with 920  
respect to a local authority shall be credited to an account to 921  
be created in the fund for the transportation district in which 922  
that local authority is located. If the local authority is 923  
located within more than one transportation district, the amount 924  
credited to the account of each such transportation district 925  
shall be prorated on the basis of the number of centerline miles 926  
of public roads and highways in both the local authority and the 927  
respective districts. Amounts credited to a transportation 928  
district's account shall be used by the department of 929  
transportation and the district deputy director exclusively to 930



enhance public safety on public roads and highways within that transportation district.

Sec. 5747.504. (A) As used in this section:

(1) "Lead certification delay adjustment" means ten per cent of a local authority's local government fund payment for a month.

(2) "Local authority" has the same meaning as in section 5747.502 of the Revised Code.

(3) "Local government fund payments" or "LGF payments" means the payments a local authority would receive each month under sections 5747.503, 5747.51, and 5747.53, and division (C) of section 5747.50 of the Revised Code, as applicable, if not for the reductions required by this section, but subject to any reduction under section 5747.502 of the Revised Code for that month.

(4) "Qualifying village" has the same meaning as in section 5747.503 of the Revised Code.

(B) (1) On or before the tenth day of each month that begins after the effective date of this section, the tax commissioner shall compute a lead certification delay adjustment for each local authority to which both of the following apply on or after that effective date:

(a) The legislative authority of the local authority adopts or has in effect an ordinance or resolution that requires a person to obtain a certification that indicates that a property is safe from lead hazards for purposes of rental registration under the authority of section 5321.19 of the Revised Code;

(b) In the current fiscal year, the tax commissioner has 959  
received and verified fifty or more notices, on forms prescribed 960  
by the commissioner, describing individual instances in which 961  
the local authority failed to comply with division (A) of 962  
section 3742.47 of the Revised Code. 963

(2) On or before the tenth day of each month that begins 964  
after the effective date of this section, the tax commissioner 965  
shall compute an additional lead certification delay adjustment 966  
for each local authority for which an adjustment has been 967  
calculated pursuant to division (B) (1) of this section and for 968  
which the tax commissioner receives and verifies an additional 969  
four hundred and fifty notices above the fifty notices of the 970  
type described in that division during the same fiscal year the 971  
initial adjustment was calculated. 972

The commissioner shall subtract the lead certification 973  
delay adjustment or adjustments from the local authority's LGF 974  
payments as described in divisions (C) and (D) of this section. 975

(C) (1) If the local authority is a municipal corporation 976  
with a population of one thousand or more, the commissioner 977  
shall first reduce payments to the municipal corporation under 978  
division (C) of section 5747.50 of the Revised Code by the 979  
lesser of any lead certification delay adjustment amounts or the 980  
amount the municipal corporation would otherwise receive under 981  
that division. If the amount of any lead certification delay 982  
adjustments exceeds the amount of money the municipal 983  
corporation would otherwise receive under division (C) of 984  
section 5747.50 of the Revised Code, the commissioner also shall 985  
reduce payments to the appropriate county undivided local 986  
government fund under division (B) of section 5747.50 of the 987  
Revised Code by the excess lead certification delay adjustments. 988

(2) If the local authority is a qualifying village, the 989  
commissioner shall first reduce supplemental payments to the 990  
appropriate county undivided local government fund under section 991  
5747.503 of the Revised Code by the lesser of any lead 992  
certification delay adjustments, or the amount of money the 993  
qualifying village would otherwise receive under that section. 994  
If the amount of any lead certification delay adjustments 995  
exceeds the amount of money the qualifying village would 996  
otherwise receive under section 5747.503 of the Revised Code, 997  
the commissioner also shall reduce payments to the appropriate 998  
county undivided local government fund under division (B) of 999  
section 5747.50 of the Revised Code by the excess lead 1000  
certification delay adjustments. 1001

(3) If the local authority is a county or township, the 1002  
commissioner shall reduce payments to the appropriate county 1003  
undivided local government fund under division (B) of section 1004  
5747.50 of the Revised Code by the amount of all lead 1005  
certification delay adjustments. 1006

(D) A reduction under division (C) of this section shall 1007  
begin to apply for the first LGF payment the local authority 1008  
receives after the commissioner computes a lead certification 1009  
delay adjustment and continue until and include the last LGF 1010  
payment in the fiscal year in which the the adjustment was 1011  
computed. 1012

(E) The commissioner shall notify the county auditor and 1013  
county treasurer on or before the day the commissioner first 1014  
reduces a county undivided local government fund payment to that 1015  
county under division (C) of this section. The notice shall 1016  
include the full amount of the reduction, a list of the local 1017  
authorities to which the reduction applies, and the amount of 1018

reduction attributed to each such local authority. The 1019  
commissioner shall send an updated notice to the county auditor 1020  
and county treasurer any time the amount the reduction 1021  
attributed to any local authority changes or ceases. 1022

A county treasurer that receives a notice from the 1023  
commissioner under this division shall reduce, cease, or resume 1024  
payments from the undivided local government fund to the local 1025  
authority that is the subject of the notice as specified by the 1026  
commissioner in the notice. Unless otherwise specified in the 1027  
notice, the payments shall be reduced, ceased, or resumed 1028  
beginning with the next required payment. 1029

(F) On or before the tenth day of each month, the 1030  
commissioner shall transfer from the local government fund to 1031  
the general revenue fund the sum of the payments withheld that 1032  
month under division (C) of this section. 1033

**Sec. 5747.51.** (A) On or before the twenty-fifth day of 1034  
July of each year, the tax commissioner shall make and certify 1035  
to the county auditor of each county an estimate of the amount 1036  
of the local government fund to be allocated to the undivided 1037  
local government fund of each county for the ensuing calendar 1038  
year, adjusting the total as required to account for 1039  
subdivisions receiving local government funds under section 1040  
5747.502 of the Revised Code. 1041

(B) At each annual regular session of the county budget 1042  
commission convened pursuant to section 5705.27 of the Revised 1043  
Code, each auditor shall present to the commission the 1044  
certificate of the commissioner, the annual tax budget and 1045  
estimates, and the records showing the action of the commission 1046  
in its last preceding regular session. The commission, after 1047  
extending to the representatives of each subdivision an 1048

opportunity to be heard, under oath administered by any member 1049  
of the commission, and considering all the facts and information 1050  
presented to it by the auditor, shall determine the amount of 1051  
the undivided local government fund needed by and to be 1052  
apportioned to each subdivision for current operating expenses, 1053  
as shown in the tax budget of the subdivision. This 1054  
determination shall be made pursuant to divisions (C) to (I) of 1055  
this section, unless the commission has provided for a formula 1056  
pursuant to section 5747.53 of the Revised Code. The 1057  
commissioner shall reduce the amount of funds from the undivided 1058  
local government fund to a subdivision required to receive 1059  
reduced funds under section 5747.502 or 5747.504 of the Revised 1060  
Code. 1061

Nothing in this section prevents the budget commission, 1062  
for the purpose of apportioning the undivided local government 1063  
fund, from inquiring into the claimed needs of any subdivision 1064  
as stated in its tax budget, or from adjusting claimed needs to 1065  
reflect actual needs. For the purposes of this section, "current 1066  
operating expenses" means the lawful expenditures of a 1067  
subdivision, except those for permanent improvements and except 1068  
payments for interest, sinking fund, and retirement of bonds, 1069  
notes, and certificates of indebtedness of the subdivision. 1070

(C) The commission shall determine the combined total of 1071  
the estimated expenditures, including transfers, from the 1072  
general fund and any special funds other than special funds 1073  
established for road and bridge; street construction, 1074  
maintenance, and repair; state highway improvement; and gas, 1075  
water, sewer, and electric public utilities operated by a 1076  
subdivision, as shown in the subdivision's tax budget for the 1077  
ensuing calendar year. 1078

(D) From the combined total of expenditures calculated 1079  
pursuant to division (C) of this section, the commission shall 1080  
deduct the following expenditures, if included in these funds in 1081  
the tax budget: 1082

(1) Expenditures for permanent improvements as defined in 1083  
division (E) of section 5705.01 of the Revised Code; 1084

(2) In the case of counties and townships, transfers to 1085  
the road and bridge fund, and in the case of municipalities, 1086  
transfers to the street construction, maintenance, and repair 1087  
fund and the state highway improvement fund; 1088

(3) Expenditures for the payment of debt charges; 1089

(4) Expenditures for the payment of judgments. 1090

(E) In addition to the deductions made pursuant to 1091  
division (D) of this section, revenues accruing to the general 1092  
fund and any special fund considered under division (C) of this 1093  
section from the following sources shall be deducted from the 1094  
combined total of expenditures calculated pursuant to division 1095  
(C) of this section: 1096

(1) Taxes levied within the ten-mill limitation, as 1097  
defined in section 5705.02 of the Revised Code; 1098

(2) The budget commission allocation of estimated county 1099  
public library fund revenues to be distributed pursuant to 1100  
section 5747.48 of the Revised Code; 1101

(3) Estimated unencumbered balances as shown on the tax 1102  
budget as of the thirty-first day of December of the current 1103  
year in the general fund, but not any estimated balance in any 1104  
special fund considered in division (C) of this section; 1105

(4) Revenue, including transfers, shown in the general 1106

fund and any special funds other than special funds established 1107  
for road and bridge; street construction, maintenance, and 1108  
repair; state highway improvement; and gas, water, sewer, and 1109  
electric public utilities, from all other sources except those 1110  
that a subdivision receives from an additional tax or service 1111  
charge voted by its electorate or receives from special 1112  
assessment or revenue bond collection. For the purposes of this 1113  
division, where the charter of a municipal corporation prohibits 1114  
the levy of an income tax, an income tax levied by the 1115  
legislative authority of such municipal corporation pursuant to 1116  
an amendment of the charter of that municipal corporation to 1117  
authorize such a levy represents an additional tax voted by the 1118  
electorate of that municipal corporation. For the purposes of 1119  
this division, any measure adopted by a board of county 1120  
commissioners pursuant to section 322.02, 4504.02, or 5739.021 1121  
of the Revised Code, including those measures upheld by the 1122  
electorate in a referendum conducted pursuant to section 1123  
322.021, 4504.021, or 5739.022 of the Revised Code, shall not be 1124  
considered an additional tax voted by the electorate. 1125

Subject to division (F) of section 5705.29 of the Revised 1126  
Code, money in a reserve balance account established by a 1127  
county, township, or municipal corporation under section 5705.13 1128  
of the Revised Code shall not be considered an unencumbered 1129  
balance or revenue under division (E) (3) or (4) of this section. 1130  
Money in a reserve balance account established by a township 1131  
under section 5705.132 of the Revised Code shall not be 1132  
considered an unencumbered balance or revenue under division (E) 1133  
(3) or (4) of this section. 1134

If a county, township, or municipal corporation has 1135  
created and maintains a nonexpendable trust fund under section 1136  
5705.131 of the Revised Code, the principal of the fund, and any 1137

additions to the principal arising from sources other than the 1138  
reinvestment of investment earnings arising from such a fund, 1139  
shall not be considered an unencumbered balance or revenue under 1140  
division (E) (3) or (4) of this section. Only investment earnings 1141  
arising from investment of the principal or investment of such 1142  
additions to principal may be considered an unencumbered balance 1143  
or revenue under those divisions. 1144

(F) The total expenditures calculated pursuant to division 1145  
(C) of this section, less the deductions authorized in divisions 1146  
(D) and (E) of this section, shall be known as the "relative 1147  
need" of the subdivision, for the purposes of this section. 1148

(G) The budget commission shall total the relative need of 1149  
all participating subdivisions in the county, and shall compute 1150  
a relative need factor by dividing the total estimate of the 1151  
undivided local government fund by the total relative need of 1152  
all participating subdivisions. 1153

(H) The relative need of each subdivision shall be 1154  
multiplied by the relative need factor to determine the 1155  
proportionate share of the subdivision in the undivided local 1156  
government fund of the county; provided, that the maximum 1157  
proportionate share of a county shall not exceed the following 1158  
maximum percentages of the total estimate of the undivided local 1159  
government fund governed by the relationship of the percentage 1160  
of the population of the county that resides within municipal 1161  
corporations within the county to the total population of the 1162  
county as reported in the reports on population in Ohio by the 1163  
department of development as of the twentieth day of July of the 1164  
year in which the tax budget is filed with the budget 1165  
commission: 1166



1167

	1	2
A	Percentage of municipal population within the county:	Percentage share of the county shall not exceed:
B	Less than forty-one per cent	Sixty per cent
C	Forty-one per cent or more but less than eighty-one per cent	Fifty per cent
D	Eighty-one per cent or more	Thirty per cent

Where the proportionate share of the county exceeds the 1168  
limitations established in this division, the budget commission 1169  
shall adjust the proportionate shares determined pursuant to 1170  
this division so that the proportionate share of the county does 1171  
not exceed these limitations, and it shall increase the 1172  
proportionate shares of all other subdivisions on a pro rata 1173  
basis. In counties having a population of less than one hundred 1174  
thousand, not less than ten per cent shall be distributed to the 1175  
townships therein. 1176

(I) The proportionate share of each subdivision in the 1177  
undivided local government fund determined pursuant to division 1178  
(H) of this section for any calendar year shall not be less than 1179  
the product of the average of the percentages of the undivided 1180  
local government fund of the county as apportioned to that 1181  
subdivision for the calendar years 1968, 1969, and 1970, 1182  
multiplied by the total amount of the undivided local government 1183  
fund of the county apportioned pursuant to former section 1184  
5739.23 of the Revised Code for the calendar year 1970. For the 1185  
purposes of this division, the total apportioned amount for the 1186

calendar year 1970 shall be the amount actually allocated to the 1187  
county in 1970 from the state collected intangible tax as levied 1188  
by section 5707.03 of the Revised Code and distributed pursuant 1189  
to section 5725.24 of the Revised Code, plus the amount received 1190  
by the county in the calendar year 1970 pursuant to division (B) 1191  
(1) of former section 5739.21 of the Revised Code, and 1192  
distributed pursuant to former section 5739.22 of the Revised 1193  
Code. If the total amount of the undivided local government fund 1194  
for any calendar year is less than the amount of the undivided 1195  
local government fund apportioned pursuant to former section 1196  
5739.23 of the Revised Code for the calendar year 1970, the 1197  
minimum amount guaranteed to each subdivision for that calendar 1198  
year pursuant to this division shall be reduced on a basis 1199  
proportionate to the amount by which the amount of the undivided 1200  
local government fund for that calendar year is less than the 1201  
amount of the undivided local government fund apportioned for 1202  
the calendar year 1970. 1203

(J) On the basis of such apportionment, the county auditor 1204  
shall compute the percentage share of each such subdivision in 1205  
the undivided local government fund and shall at the same time 1206  
certify to the tax commissioner the percentage share of the 1207  
county as a subdivision. No payment shall be made from the 1208  
undivided local government fund, except in accordance with such 1209  
percentage shares. 1210

Within ten days after the budget commission has made its 1211  
apportionment, whether conducted pursuant to section 5747.51 or 1212  
5747.53 of the Revised Code, the auditor shall publish a list of 1213  
the subdivisions and the amount each is to receive from the 1214  
undivided local government fund and the percentage share of each 1215  
subdivision, in a newspaper or newspapers of countywide 1216  
circulation, and send a copy of such allocation to the tax 1217

commissioner. 1218

The county auditor shall also send a copy of such 1219  
allocation by ordinary or electronic mail to the fiscal officer 1220  
of each subdivision entitled to participate in the allocation of 1221  
the undivided local government fund of the county. This copy 1222  
shall constitute the official notice of the commission action 1223  
referred to in section 5705.37 of the Revised Code. 1224

All money received into the treasury of a subdivision from 1225  
the undivided local government fund in a county treasury shall 1226  
be paid into the general fund and used for the current operating 1227  
expenses of the subdivision. 1228

If a municipal corporation maintains a municipal 1229  
university, such municipal university, when the board of 1230  
trustees so requests the legislative authority of the municipal 1231  
corporation, shall participate in the money apportioned to such 1232  
municipal corporation from the total local government fund, 1233  
however created and constituted, in such amount as requested by 1234  
the board of trustees, provided such sum does not exceed nine 1235  
per cent of the total amount paid to the municipal corporation. 1236

If any public official fails to maintain the records 1237  
required by sections 5747.50 to 5747.55 of the Revised Code or 1238  
by the rules issued by the tax commissioner, the auditor of 1239  
state, or the treasurer of state pursuant to such sections, or 1240  
fails to comply with any law relating to the enforcement of such 1241  
sections, the local government fund money allocated to the 1242  
county may be withheld until such time as the public official 1243  
has complied with such sections or such law or the rules issued 1244  
pursuant thereto. 1245

**Sec. 5747.53.** (A) As used in this section: 1246

(1) "City, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population residing in the county; however, if the county budget commission on or before January 1, 1998, adopted an alternative method of apportionment that was approved by the legislative authority of the city, located partially in the county, with the greatest population but not the greatest population residing in the county, "city, located wholly or partially in the county, with the greatest population" means the city, located wholly or partially in the county, with the greatest population whether residing in the county or not, if this alternative meaning is adopted by action of the board of county commissioners and a majority of the boards of township trustees and legislative authorities of municipal corporations located wholly or partially in the county.

(2) "Participating political subdivision" means a municipal corporation or township that satisfies all of the following:

(a) It is located wholly or partially in the county.

(b) It is not the city, located wholly or partially in the county, with the greatest population.

(c) Undivided local government fund moneys are apportioned to it under the county's alternative method or formula of apportionment in the current calendar year.

(B) In lieu of the method of apportionment of the undivided local government fund of the county provided by section 5747.51 of the Revised Code, the county budget commission may provide for the apportionment of the fund under

an alternative method or on a formula basis as authorized by 1276  
this section. The commissioner shall reduce the amount of funds 1277  
from the undivided local government fund to a subdivision 1278  
required to receive reduced funds under section 5747.502 or 1279  
5747.504 of the Revised Code. 1280

Except as otherwise provided in division (C) of this 1281  
section, the alternative method of apportionment shall have 1282  
first been approved by all of the following governmental units: 1283  
the board of county commissioners; the legislative authority of 1284  
the city, located wholly or partially in the county, with the 1285  
greatest population; and a majority of the boards of township 1286  
trustees and legislative authorities of municipal corporations, 1287  
located wholly or partially in the county, excluding the 1288  
legislative authority of the city, located wholly or partially 1289  
in the county, with the greatest population. In granting or 1290  
denying approval for an alternative method of apportionment, the 1291  
board of county commissioners, boards of township trustees, and 1292  
legislative authorities of municipal corporations shall act by 1293  
motion. A motion to approve shall be passed upon a majority vote 1294  
of the members of a board of county commissioners, board of 1295  
township trustees, or legislative authority of a municipal 1296  
corporation, shall take effect immediately, and need not be 1297  
published. 1298

Any alternative method of apportionment adopted and 1299  
approved under this division shall be reviewed by the county 1300  
budget commission at a public hearing held at least once in the 1301  
year following ~~the effective date of this amendment~~ October 3, 1302  
2023, and in every fifth year thereafter. The county budget 1303  
commission shall provide reasonable advance notice of the 1304  
hearing to all political subdivisions eligible to participate in 1305  
the fund and shall take public testimony from any such political 1306

subdivision that wishes to testify. 1307

Any alternative method of apportionment adopted and 1308  
approved under this division may be revised, amended, or 1309  
repealed in the same manner as it may be adopted and approved. 1310  
If an alternative method of apportionment adopted and approved 1311  
under this division is repealed, the undivided local government 1312  
fund of the county shall be apportioned among the subdivisions 1313  
eligible to participate in the fund, commencing in the ensuing 1314  
calendar year, under the apportionment provided in section 1315  
5747.52 of the Revised Code, unless the repeal occurs by 1316  
operation of division (C) of this section or a new method for 1317  
apportionment of the fund is provided in the action of repeal. 1318

(C) This division applies only in counties in which the 1319  
city, located wholly or partially in the county, with the 1320  
greatest population has a population of twenty thousand or less 1321  
and a population that is less than fifteen per cent of the total 1322  
population of the county. In such a county, the legislative 1323  
authorities or boards of township trustees of two or more 1324  
participating political subdivisions, which together have a 1325  
population residing in the county that is a majority of the 1326  
total population of the county, each may adopt a resolution to 1327  
exclude the approval otherwise required of the legislative 1328  
authority of the city, located wholly or partially in the 1329  
county, with the greatest population. All of the resolutions to 1330  
exclude that approval shall be adopted not later than the first 1331  
Monday of August of the year preceding the calendar year in 1332  
which distributions are to be made under an alternative method 1333  
of apportionment. 1334

A motion granting or denying approval of an alternative 1335  
method of apportionment under this division shall be adopted by 1336

a majority vote of the members of the board of county 1337  
commissioners and by a majority vote of a majority of the boards 1338  
of township trustees and legislative authorities of the 1339  
municipal corporations located wholly or partially in the 1340  
county, other than the city, located wholly or partially in the 1341  
county, with the greatest population, shall take effect 1342  
immediately, and need not be published. The alternative method 1343  
of apportionment under this division shall be adopted and 1344  
approved annually, not later than the first Monday of August of 1345  
the year preceding the calendar year in which distributions are 1346  
to be made under it. A motion granting approval of an 1347  
alternative method of apportionment under this division repeals 1348  
any existing alternative method of apportionment, effective with 1349  
distributions to be made from the fund in the ensuing calendar 1350  
year. An alternative method of apportionment under this division 1351  
shall not be revised or amended after the first Monday of August 1352  
of the year preceding the calendar year in which distributions 1353  
are to be made under it. 1354

(D) In determining an alternative method of apportionment 1355  
authorized by this section, the county budget commission may 1356  
include in the method any factor considered to be appropriate 1357  
and reliable, in the sole discretion of the county budget 1358  
commission. 1359

(E) The limitations set forth in section 5747.51 of the 1360  
Revised Code, stating the maximum amount that the county may 1361  
receive from the undivided local government fund and the minimum 1362  
amount the townships in counties having a population of less 1363  
than one hundred thousand may receive from the fund, are 1364  
applicable to any alternative method of apportionment authorized 1365  
under this section. 1366

(F) On the basis of any alternative method of 1367  
apportionment adopted and approved as authorized by this 1368  
section, as certified by the auditor to the county treasurer, 1369  
the county treasurer shall make distribution of the money in the 1370  
undivided local government fund to each subdivision eligible to 1371  
participate in the fund, and the auditor, when the amount of 1372  
those shares is in the custody of the treasurer in the amounts 1373  
so computed to be due the respective subdivisions, shall at the 1374  
same time certify to the tax commissioner the percentage share 1375  
of the county as a subdivision. All money received into the 1376  
treasury of a subdivision from the undivided local government 1377  
fund in a county treasury shall be paid into the general fund 1378  
and used for the current operating expenses of the subdivision. 1379  
If a municipal corporation maintains a municipal university, the 1380  
university, when the board of trustees so requests the 1381  
legislative authority of the municipal corporation, shall 1382  
participate in the money apportioned to the municipal 1383  
corporation from the total local government fund, however 1384  
created and constituted, in the amount requested by the board of 1385  
trustees, provided that amount does not exceed nine per cent of 1386  
the total amount paid to the municipal corporation. 1387

(G) The actions of the county budget commission taken 1388  
pursuant to this section are final and may not be appealed to 1389  
the board of tax appeals, except on the issues of abuse of 1390  
discretion and failure to comply with the formula. 1391

**Sec. 5747.98.** (A) To provide a uniform procedure for 1392  
calculating a taxpayer's aggregate tax liability under section 1393  
5747.02 of the Revised Code, a taxpayer shall claim any credits 1394  
to which the taxpayer is entitled in the following order: 1395

Either the retirement income credit under division (B) of 1396



section 5747.055 of the Revised Code or the lump sum retirement income credits under divisions (C), (D), and (E) of that section;	1397 1398 1399
Either the senior citizen credit under division (F) of section 5747.055 of the Revised Code or the lump sum distribution credit under division (G) of that section;	1400 1401 1402
The dependent care credit under section 5747.054 of the Revised Code;	1403 1404
The credit for displaced workers who pay for job training under section 5747.27 of the Revised Code;	1405 1406
The campaign contribution credit under section 5747.29 of the Revised Code;	1407 1408
The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	1409 1410
The joint filing credit under division <del>(G)</del> <u>(E)</u> of section 5747.05 of the Revised Code;	1411 1412
The earned income credit under section 5747.71 of the Revised Code;	1413 1414
The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;	1415 1416
The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	1417 1418 1419
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	1420 1421 1422
The nonrefundable vocational job credit under section	1423

5747.057 of the Revised Code;	1424
The nonrefundable job retention credit under division (B)	1425
of section 5747.058 of the Revised Code;	1426
The enterprise zone credit under section 5709.66 of the	1427
Revised Code;	1428
The credit for beginning farmers who participate in a	1429
financial management program under division (B) of section	1430
5747.77 of the Revised Code;	1431
The credit for commercial vehicle operator training	1432
expenses under section 5747.82 of the Revised Code;	1433
The nonrefundable welcome home Ohio (WHO) program credit	1434
under section 122.633 of the Revised Code;	1435
The credit for selling or renting agricultural assets to	1436
beginning farmers under division (A) of section 5747.77 of the	1437
Revised Code;	1438
The credit for purchases of qualifying grape production	1439
property under section 5747.28 of the Revised Code;	1440
The small business investment credit under section 5747.81	1441
of the Revised Code;	1442
<del>    The nonrefundable lead abatement credit under section</del>	1443
<del>5747.26 of the Revised Code;</del>	1444
The opportunity zone investment credit under section	1445
122.84 of the Revised Code;	1446
The enterprise zone credits under section 5709.65 of the	1447
Revised Code;	1448
The research and development credit under section 5747.331	1449
of the Revised Code;	1450

The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	1451 1452
The nonrefundable Ohio low-income housing tax credit under section 5747.83 of the Revised Code;	1453 1454
The nonrefundable affordable single-family home credit under section 5747.84 of the Revised Code;	1455 1456
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	1457 1458
The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	1459 1460
The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;	1461 1462
The refundable credit for film and theater capital improvement projects under section 5747.67 of the Revised Code;	1463 1464
The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	1465 1466 1467
The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	1468 1469
The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	1470 1471 1472
The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	1473 1474 1475
The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	1476 1477

The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code paid by an electing pass-through entity; 1478  
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The refundable lead abatement credit under section 5747.26 of the Revised Code. 1481  
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(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year. 1483  
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**Section 2.** That existing sections 3742.03, 3742.39, 3742.50, 5747.08, 5747.26, 5747.50, 5747.502, 5747.51, 5747.53, and 5747.98 of the Revised Code are hereby repealed. 1494  
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**Section 3.** Section 5747.53 of the Revised Code is presented in this act as a composite of the section as amended by H.B. 33 of the 135th General Assembly and H.B. 62 of the 133rd General Assembly. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act. 1497  
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