

As Introduced

**135th General Assembly
Regular Session
2023-2024**

S. B. No. 256

Senator Blessing

A BILL

To amend sections 4111.02, 4111.09, 4111.14, 1
5747.71, and 5747.98 of the Revised Code to 2
modify the state's earned income tax credit, to 3
increase the basic state minimum hourly wage, 4
and to declare an emergency. 5

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

Section 1. That sections 4111.02, 4111.09, 4111.14, 6
5747.71, and 5747.98 of the Revised Code be amended to read as 7
follows: 8

Sec. 4111.02. ~~Every (A) Except as provided in division (B)~~ 9
~~and (C) of this section, every employer, as defined in Section~~ 10
~~34a of Article II, Ohio Constitution,~~ shall pay each of the 11
employer's employees at a wage rate of not less than the ~~wage~~ 12
~~rate specified in Section 34a of Article II, Ohio Constitution~~ 13
following wage rates: 14

(1) During the period beginning January 1, 2025, and 15
ending December 31, 2025, twelve dollars per hour; 16

(2) During the period beginning January 1, 2026, and 17
ending December 31, 2026, thirteen dollars per hour; 18

(3) During the period beginning January 1, 2027, and 19
ending December 31, 2027, fourteen dollars per hour; 20

(4) Beginning January 1, 2028, fifteen dollars per hour. 21

~~The—~~ 22

(B) (1) If an employer is able to demonstrate that an 23
employee receives tips that combined with the wages paid by the 24
employer are equal to or greater than the minimum wage rate for 25
all hours worked, the employer may pay the employee at a rate of 26
less than, but not less than half, the minimum wage rate 27
required by this section rounded up to the nearest cent. 28

(2) An employer shall pay an employee a wage rate of not 29
less than that established under the federal Fair Labor 30
Standards Act, 29 U.S.C. 201 et seq., or its successor law, if 31
either of the following apply: 32

(a) The employee is under sixteen years of age; 33

(b) The employer's business had annual gross receipts for 34
the preceding calendar year equal to or less than three hundred 35
eighty-five thousand dollars increased by the rate of inflation 36
for the period beginning January 1, 2024, to the thirtieth day 37
of September in the year in which the calculation is made 38
rounded to the nearest one thousand dollars. 39

(C) On September 30, 2028, and every thirtieth day of 40
September thereafter, the director of commerce annually shall 41
adjust the wage rate as specified in this section in accordance 42
with Section 34a of Article II, Ohio Constitution. The adjusted 43
wage rate takes effect on the first day of January immediately 44
following the date of the adjustment. 45

(D) No political subdivision shall establish a minimum 46

wage rate different from the wage rate required under this 47
section. 48

(E) As used in this section, ~~"employee"~~: 49

(1) "Employee" has the same meaning as in section 4111.14 50
of the Revised Code. 51

(2) "Employer" has the same meaning as in Ohio 52
Constitution, Article II, Section 34a. 53

(3) "Rate of inflation" means the rate of inflation 54
according to the consumer price index or its successor index for 55
all urban wage earners and clerical workers for all items as 56
calculated by the federal government. 57

Sec. 4111.09. Every employer subject to sections 4111.01 58
to 4111.17 of the Revised Code, or to any rules issued 59
thereunder, shall keep a summary of the sections, approved by 60
the director of commerce, and copies of any applicable rules 61
issued thereunder, or a summary of the rules, posted in a 62
conspicuous and accessible place in or about the premises 63
wherein any person subject thereto is employed. The director of 64
commerce shall make the summary described in this section 65
available on the web site of the department of commerce. The 66
director shall update this summary as necessary, but not less 67
than annually, in order to reflect changes in the minimum wage 68
rate as required under Section 34a of Article II, Ohio 69
Constitution and section 4111.02 of the Revised Code. Employees 70
and employers shall be furnished copies of the summaries and 71
rules by the state, on request, without charge. 72

Sec. 4111.14. (A) Pursuant to the general assembly's 73
authority to establish a minimum wage under Section 34 of 74
Article II, Ohio Constitution, this section is in implementation 75

of Section 34a of Article II, Ohio Constitution. In implementing 76
Section 34a of Article II, Ohio Constitution, the general 77
assembly hereby finds that the purpose of Section 34a of Article 78
II, Ohio Constitution, is to: 79

(1) Ensure that Ohio employees, as defined in division (B) 80
(1) of this section, are paid the wage rate required by section 81
4111.02 of the Revised Code in accordance with Section 34a of 82
Article II, Ohio Constitution; 83

(2) Ensure that covered Ohio employers maintain certain 84
records that are directly related to the enforcement of the wage 85
rate requirements ~~in~~ of Section 34a of Article II, Ohio 86
Constitution and section 4111.02 of the Revised Code; 87

(3) Ensure that Ohio employees who are paid the wage rate 88
required by ~~Section 34a of Article II, Ohio Constitution~~ section 89
4111.02 of the Revised Code, may enforce their right to receive 90
that wage rate in the manner set forth in Section 34a of Article 91
II, Ohio Constitution; and 92

(4) Protect the privacy of Ohio employees' pay and 93
personal information specified in Section 34a of Article II, 94
Ohio Constitution, by restricting an employee's access, and 95
access by a person acting on behalf of that employee, to the 96
employee's own pay and personal information. 97

(B) In accordance with Section 34a of Article II, Ohio 98
Constitution, the terms "employer," "employee," "employ," 99
"person," and "independent contractor" have the same meanings as 100
in the "Fair Labor Standards Act of 1938," 52 Stat. 1060, 29 101
U.S.C. 203, as amended. In construing the meaning of these 102
terms, due consideration and great weight shall be given to the 103
United States department of labor's and federal courts' 104

interpretations of those terms under the Fair Labor Standards Act and its regulations. As used in division (B) of this section:

(1) "Employee" means individuals employed in Ohio, but does not mean individuals who are excluded from the definition of "employee" under 29 U.S.C. 203(e) or individuals who are exempted from the minimum wage requirements in 29 U.S.C. 213 and from the definition of "employee" in this chapter.

(2) "Employ" and "employee" do not include any person acting as a volunteer. In construing who is a volunteer, "volunteer" shall have the same meaning as in sections 553.101 to 553.106 of Title 29 of the Code of Federal Regulations, as amended, and due consideration and great weight shall be given to the United States department of labor's and federal courts' interpretations of the term "volunteer" under the Fair Labor Standards Act and its regulations.

(3) "Employer" does not include a franchisor with respect to the franchisor's relationship with a franchisee or an employee of a franchisee, unless the franchisor agrees to assume that role in writing or a court of competent jurisdiction determines that the franchisor exercises a type or degree of control over the franchisee or the franchisee's employees that is not customarily exercised by a franchisor for the purpose of protecting the franchisor's trademark, brand, or both. For purposes of this division, "franchisor" and "franchisee" have the same meanings as in 16 C.F.R. 436.1.

(4) Subject to division (B) (5) of this section, "employee" does not include an individual who operates a vehicle or vessel in the performance of services for or on behalf of a motor carrier transporting property and to whom all of the following

factors apply:	135
(a) The individual owns the vehicle or vessel that is used	136
in performing the services for or on behalf of the carrier, or	137
the individual leases the vehicle or vessel under a bona fide	138
lease agreement that is not a temporary replacement lease	139
agreement. For purposes of this division, a bona fide lease	140
agreement does not include an agreement between the individual	141
and the motor carrier transporting property for which, or on	142
whose behalf, the individual provides services.	143
(b) The individual is responsible for supplying the	144
necessary personal services to operate the vehicle or vessel	145
used to provide the service.	146
(c) The compensation paid to the individual is based on	147
factors related to work performed, including on a mileage-based	148
rate or a percentage of any schedule of rates, and not solely on	149
the basis of the hours or time expended.	150
(d) The individual substantially controls the means and	151
manner of performing the services, in conformance with	152
regulatory requirements and specifications of the shipper.	153
(e) The individual enters into a written contract with the	154
carrier for whom the individual is performing the services that	155
describes the relationship between the individual and the	156
carrier to be that of an independent contractor and not that of	157
an employee.	158
(f) The individual is responsible for substantially all of	159
the principal operating costs of the vehicle or vessel and	160
equipment used to provide the services, including maintenance,	161
fuel, repairs, supplies, vehicle or vessel insurance, and	162
personal expenses, except that the individual may be paid by the	163

carrier the carrier's fuel surcharge and incidental costs, 164
including tolls, permits, and lumper fees. 165

(g) The individual is responsible for any economic loss or 166
economic gain from the arrangement with the carrier. 167

(5) A motor carrier may elect to consider an individual 168
described in division (B) (4) of this section as an employee for 169
purposes of this section. 170

(6) "Motor carrier" has the same meaning as in section 171
4923.01 of the Revised Code. 172

(C) In accordance with Section 34a of Article II, Ohio 173
Constitution, the state may issue licenses to employers 174
authorizing payment of a wage below that required by Section 34a 175
of Article II, Ohio Constitution, or section 4111.02 of the 176
Revised Code to individuals with mental or physical disabilities 177
that may otherwise adversely affect their opportunity for 178
employment. In issuing such licenses, the state shall abide by 179
the rules adopted pursuant to section 4111.06 of the Revised 180
Code. 181

(D) (1) In accordance with Section 34a of Article II, Ohio 182
Constitution, individuals employed in or about the property of 183
an employer or an individual's residence on a casual basis are 184
not included within the coverage of Section 34a of Article II, 185
Ohio Constitution. As used in division (D) of this section: 186

(a) "Casual basis" means employment that is irregular or 187
intermittent and that is not performed by an individual whose 188
vocation is to be employed in or about the property of the 189
employer or individual's residence. In construing who is 190
employed on a "casual basis," due consideration and great weight 191
shall be given to the United States department of labor's and 192

federal courts' interpretations of the term "casual basis" under 193
the Fair Labor Standards Act and its regulations. 194

(b) "An individual employed in or about the property of an 195
employer or individual's residence" means an individual employed 196
on a casual basis or an individual employed in or about a 197
residence on a casual basis, respectively. 198

(2) In accordance with Section 34a of Article II, Ohio 199
Constitution, employees of a solely family-owned and operated 200
business who are family members of an owner are not included 201
within the coverage of Section 34a of Article II, Ohio 202
Constitution. As used in division (D)(2) of this section, 203
"family member" means a parent, spouse, child, stepchild, 204
sibling, grandparent, grandchild, or other member of an owner's 205
immediate family. 206

(E) In accordance with Section 34a of Article II, Ohio 207
Constitution, an employer shall at the time of hire provide an 208
employee with the employer's name, address, telephone number, 209
and other contact information and update such information when 210
it changes. As used in division (E) of this section: 211

(1) "Other contact information" may include, where 212
applicable, the address of the employer's internet site on the 213
world wide web, the employer's electronic mail address, fax 214
number, or the name, address, and telephone number of the 215
employer's statutory agent. "Other contact information" does not 216
include the name, address, telephone number, fax number, 217
internet site address, or electronic mail address of any 218
employee, shareholder, officer, director, supervisor, manager, 219
or other individual employed by or associated with an employer. 220

(2) "When it changes" means that the employer shall 221

provide its employees with the change in its name, address, 222
telephone number, or other contact information within sixty 223
business days after the change occurs. The employer shall 224
provide the changed information by using any of its usual 225
methods of communicating with its employees, including, but not 226
limited to, listing the change on the employer's internet site 227
on the world wide web, internal computer network, or a bulletin 228
board where it commonly posts employee communications or by 229
insertion or inclusion with employees' paychecks or pay stubs. 230

(F) In accordance with Section 34a of Article II, Ohio 231
Constitution, an employer shall maintain a record of the name, 232
address, occupation, pay rate, hours worked for each day worked, 233
and each amount paid an employee for a period of not less than 234
three years following the last date the employee was employed by 235
that employer. As used in division (F) of this section: 236

(1) "Address" means an employee's home address as 237
maintained in the employer's personnel file or personnel 238
database for that employee. 239

(2) (a) With respect to employees who are not exempt from 240
the overtime pay requirements of the Fair Labor Standards Act or 241
this chapter, "pay rate" means an employee's base rate of pay. 242

(b) With respect to employees who are exempt from the 243
overtime pay requirements of the Fair Labor Standards Act or 244
this chapter, "pay rate" means an employee's annual base salary 245
or other rate of pay by which the particular employee qualifies 246
for that exemption under the Fair Labor Standards Act or this 247
chapter, but does not include bonuses, stock options, 248
incentives, deferred compensation, or any other similar form of 249
compensation. 250

(3) "Record" means the name, address, occupation, pay rate, hours worked for each day worked, and each amount paid an employee in one or more documents, databases, or other paper or electronic forms of record-keeping maintained by an employer. No one particular method or form of maintaining such a record or records is required under this division. An employer is not required to create or maintain a single record containing only the employee's name, address, occupation, pay rate, hours worked for each day worked, and each amount paid an employee. An employer shall maintain a record or records from which the employee or person acting on behalf of that employee could reasonably review the information requested by the employee or person.

An employer is not required to maintain the records specified in division (F)(3) of this section for any period before January 1, 2007. On and after January 1, 2007, the employer shall maintain the records required by division (F)(3) of this section for three years from the date the hours were worked by the employee and for three years after the date the employee's employment ends.

(4) (a) Except for individuals specified in division (F)(4) (b) of this section, "hours worked for each day worked" means the total amount of time worked by an employee in whatever increments the employer uses for its payroll purposes during a day worked by the employee. An employer is not required to keep a record of the time of day an employee begins and ends work on any given day. As used in division (F)(4) of this section, "day" means a fixed period of twenty-four consecutive hours during which an employee performs work for an employer.

(b) An employer is not required to keep records of "hours

worked for each day worked" for individuals for whom the 281
employer is not required to keep those records under the Fair 282
Labor Standards Act and its regulations or individuals who are 283
not subject to the overtime pay requirements specified in 284
section 4111.03 of the Revised Code. 285

(5) "Each amount paid an employee" means the total gross 286
wages paid to an employee for each pay period. As used in 287
division (F) (5) of this section, "pay period" means the period 288
of time designated by an employer to pay an employee the 289
employee's gross wages in accordance with the employer's payroll 290
practices under section 4113.15 of the Revised Code. 291

(G) In accordance with Section 34a of Article II, Ohio 292
Constitution, an employer must provide such information without 293
charge to an employee or person acting on behalf of an employee 294
upon request. As used in division (G) of this section: 295

(1) "Such information" means the name, address, 296
occupation, pay rate, hours worked for each day worked, and each 297
amount paid for the specific employee who has requested that 298
specific employee's own information and does not include the 299
name, address, occupation, pay rate, hours worked for each day 300
worked, or each amount paid of any other employee of the 301
employer. "Such information" does not include hours worked for 302
each day worked by individuals for whom an employer is not 303
required to keep that information under the Fair Labor Standards 304
Act and its regulations or individuals who are not subject to 305
the overtime pay requirements specified in section 4111.03 of 306
the Revised Code. 307

(2) "Acting on behalf of an employee" means a person 308
acting on behalf of an employee as any of the following: 309

(a) The certified or legally recognized collective bargaining representative for that employee under the applicable federal law or Chapter 4117. of the Revised Code;

(b) The employee's attorney;

(c) The employee's parent, guardian, or legal custodian.

A person "acting on behalf of an employee" must be specifically authorized by an employee in order to make a request for that employee's own name, address, occupation, pay rate, hours worked for each day worked, and each amount paid to that employee.

(3) "Provide" means that an employer shall provide the requested information within thirty business days after the date the employer receives the request, unless either of the following occurs:

(a) The employer and the employee or person acting on behalf of the employee agree to some alternative time period for providing the information.

(b) The thirty-day period would cause a hardship on the employer under the circumstances, in which case the employer must provide the requested information as soon as practicable.

(4) A "request" made by an employee or a person acting on behalf of an employee means a request by an employee or a person acting on behalf of an employee for the employee's own information. The employer may require that the employee provide the employer with a written request that has been signed by the employee and notarized and that reasonably specifies the particular information being requested. The employer may require that the person acting on behalf of an employee provide the employer with a written request that has been signed by the

employee whose information is being requested and notarized and 339
that reasonably specifies the particular information being 340
requested. 341

(H) In accordance with Section 34a of Article II, Ohio 342
Constitution, an employee, person acting on behalf of one or 343
more employees, and any other interested party may file a 344
complaint with the state for a violation of any provision of 345
Section 34a of Article II, Ohio Constitution, or any law or 346
regulation implementing its provisions. Such complaint shall be 347
promptly investigated and resolved by the state. The employee's 348
name shall be kept confidential unless disclosure is necessary 349
to resolution of a complaint and the employee consents to 350
disclosure. As used in division (H) of this section: 351

(1) "Complaint" means a complaint of an alleged violation 352
pertaining to harm suffered by the employee filing the 353
complaint, by a person acting on behalf of one or more 354
employees, or by an interested party. 355

(2) "Acting on behalf of one or more employees" has the 356
same meaning as "acting on behalf of an employee" in division 357
(G) (2) of this section. Each employee must provide a separate 358
written and notarized authorization before the person acting on 359
that employee's or those employees' behalf may request the name, 360
address, occupation, pay rate, hours worked for each day worked, 361
and each amount paid for the particular employee. 362

(3) "Interested party" means a party who alleges to be 363
injured by the alleged violation and who has standing to file a 364
complaint under common law principles of standing. 365

(4) "Resolved by the state" means that the complaint has 366
been resolved to the satisfaction of the state. 367

(5) "Shall be kept confidential" means that the state 368
shall keep the name of the employee confidential as required by 369
division (H) of this section. 370

(I) In accordance with Section 34a of Article II, Ohio 371
Constitution, the state may on its own initiative investigate an 372
employer's compliance with Section 34a of Article II, Ohio 373
Constitution, and any law or regulation implementing Section 34a 374
of Article II, Ohio Constitution. The employer shall make 375
available to the state any records related to such investigation 376
and other information required for enforcement of Section 34a of 377
Article II, Ohio Constitution or any law or regulation 378
implementing Section 34a of Article II, Ohio Constitution. The 379
state shall investigate an employer's compliance with this 380
section in accordance with the procedures described in section 381
4111.04 of the Revised Code. All records and information related 382
to investigations by the state are confidential and are not a 383
public record subject to section 149.43 of the Revised Code. 384
This division does not prevent the state from releasing to or 385
exchanging with other state and federal wage and hour regulatory 386
authorities information related to investigations. 387

(J) In accordance with Section 34a of Article II, Ohio 388
Constitution, damages shall be calculated as an additional two 389
times the amount of the back wages and in the case of a 390
violation of an anti-retaliation provision an amount set by the 391
state or court sufficient to compensate the employee and deter 392
future violations, but not less than one hundred fifty dollars 393
for each day that the violation continued. The "not less than 394
one hundred fifty dollar" penalty specified in division (J) of 395
this section shall be imposed only for violations of the anti- 396
retaliation provision in Section 34a of Article II, Ohio 397
Constitution. 398

(K) In accordance with Section 34a of Article II, Ohio 399
Constitution, an action for equitable and monetary relief may be 400
brought against an employer by the attorney general and/or an 401
employee or person acting on behalf of an employee or all 402
similarly situated employees in any court of competent 403
jurisdiction, including the court of common pleas of an 404
employee's county of residence, for any violation of Section 34a 405
of Article II, Ohio Constitution, or any law or regulation 406
implementing its provisions within three years of the violation 407
or of when the violation ceased if it was of a continuing 408
nature, or within one year after notification to the employee of 409
final disposition by the state of a complaint for the same 410
violation, whichever is later. 411

(1) As used in division (K) of this section, 412
"notification" means the date on which the notice was sent to 413
the employee by the state. 414

(2) No employee shall join as a party plaintiff in any 415
civil action that is brought under division (K) of this section 416
by an employee, person acting on behalf of an employee, or 417
person acting on behalf of all similarly situated employees 418
unless that employee first gives written consent to become such 419
a party plaintiff and that consent is filed with the court in 420
which the action is brought. 421

(3) A civil action regarding an alleged violation of this 422
section shall be maintained only under division (K) of this 423
section. This division does not preclude the joinder in a single 424
civil action of an action under this division and an action 425
under section 4111.10 of the Revised Code. 426

(4) Any agreement between an employee and employer to work 427
for less than the wage rate specified in ~~Section 34a of Article~~ 428

~~II, Ohio Constitution section 4111.02 of the Revised Code,~~ is no 429
defense to an action under this section. 430

(L) In accordance with Section 34a of Article II, Ohio 431
Constitution, there shall be no exhaustion requirement, no 432
procedural, pleading, or burden of proof requirements beyond 433
those that apply generally to civil suits in order to maintain 434
such action and no liability for costs or attorney's fees on an 435
employee except upon a finding that such action was frivolous in 436
accordance with the same standards that apply generally in civil 437
suits. Nothing in division (L) of this section affects the right 438
of an employer and employee to agree to submit a dispute under 439
this section to alternative dispute resolution, including, but 440
not limited to, arbitration, in lieu of maintaining the civil 441
suit specified in division (K) of this section. Nothing in this 442
division limits the state's ability to investigate or enforce 443
this section. 444

(M) An employer who provides such information specified in 445
Section 34a of Article II, Ohio Constitution, shall be immune 446
from any civil liability for injury, death, or loss to person or 447
property that otherwise might be incurred or imposed as a result 448
of providing that information to an employee or person acting on 449
behalf of an employee in response to a request by the employee 450
or person, and the employer shall not be subject to the 451
provisions of Chapters 1347. and 1349. of the Revised Code to 452
the extent that such provisions would otherwise apply. As used 453
in division (M) of this section, "such information," "acting on 454
behalf of an employee," and "request" have the same meanings as 455
in division (G) of this section. 456

(N) As used in this section, "the state" means the 457
director of commerce. 458

~~Sec. 5747.71. There is hereby allowed a nonrefundable~~ 459
~~credit against a taxpayer's aggregate tax liability under~~ 460
~~section 5747.02 of the Revised Code for a A taxpayer who is an~~ 461
"eligible individual" as defined in section 32 of the Internal 462
Revenue Code. The may elect to claim a credit under either 463
division (A) or (B) of this section against the taxpayer's 464
aggregate tax liability under section 5747.02 of the Revised 465
Code: 466

(A) A nonrefundable credit equal to thirty per cent of the 467
federal credit allowed for the taxable year; 468

(B) A refundable credit equal to twelve per cent of the 469
federal credit allowed for the taxable year, if the taxpayer has 470
a dependent under the age of three at the end of the taxable 471
year, credit shall equal thirty per cent of the federal credit 472
allowed for the taxable year. The credit shall not exceed the 473
aggregate amount of tax otherwise due under section 5747.02 of 474
the Revised Code after deducting any other nonrefundable credits 475
that precede the credit allowed under this section in the order 476
prescribed by section 5747.98 of the Revised Code or nine per 477
cent of the federal credit allowed for the taxable year, in the 478
case of all other taxpayers. 479

~~The A credit allowed under this section shall be claimed~~ 480
in the order prescribed by section 5747.98 of the Revised Code. 481
In the case of the credit allowed under division (A) of this 482
section, the credit shall not exceed the aggregate amount of tax 483
otherwise due under section 5747.02 of the Revised Code after 484
deducting any other nonrefundable credits that precede the 485
credit allowed under this section in the order prescribed by 486
section 5747.98 of the Revised Code. In the case of the credit 487
allowed under division (B) of this section, if the credit amount 488

exceeds the aggregate amount of tax otherwise due under section 489
5747.02 of the Revised Code after deducting all other credits in 490
that order, the excess shall be refunded. 491

Sec. 5747.98. (A) To provide a uniform procedure for 492
calculating a taxpayer's aggregate tax liability under section 493
5747.02 of the Revised Code, a taxpayer shall claim any credits 494
to which the taxpayer is entitled in the following order: 495

Either the retirement income credit under division (B) of 496
section 5747.055 of the Revised Code or the lump sum retirement 497
income credits under divisions (C), (D), and (E) of that 498
section; 499

Either the senior citizen credit under division (F) of 500
section 5747.055 of the Revised Code or the lump sum 501
distribution credit under division (G) of that section; 502

The dependent care credit under section 5747.054 of the 503
Revised Code; 504

The credit for displaced workers who pay for job training 505
under section 5747.27 of the Revised Code; 506

The campaign contribution credit under section 5747.29 of 507
the Revised Code; 508

The twenty-dollar personal exemption credit under section 509
5747.022 of the Revised Code; 510

The joint filing credit under division ~~(G)~~ (E) of section 511
5747.05 of the Revised Code; 512

The nonrefundable earned income credit under division (A) 513
of section 5747.71 of the Revised Code; 514

The nonrefundable credit for education expenses under 515

section 5747.72 of the Revised Code;	516
The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	517 518 519
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	520 521 522
The nonrefundable vocational job credit under section 5747.057 of the Revised Code;	523 524
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	525 526
The enterprise zone credit under section 5709.66 of the Revised Code;	527 528
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	529 530 531
The credit for commercial vehicle operator training expenses under section 5747.82 of the Revised Code;	532 533
The nonrefundable welcome home Ohio (WHO) program credit under section 122.633 of the Revised Code;	534 535
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	536 537 538
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	539 540
The small business investment credit under section 5747.81 of the Revised Code;	541 542

The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	543 544
The opportunity zone investment credit under section 122.84 of the Revised Code;	545 546
The enterprise zone credits under section 5709.65 of the Revised Code;	547 548
The research and development credit under section 5747.331 of the Revised Code;	549 550
The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	551 552
The nonrefundable Ohio low-income housing tax credit under section 5747.83 of the Revised Code;	553 554
The nonrefundable affordable single-family home credit under section 5747.84 of the Revised Code;	555 556
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	557 558
The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	559 560
The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;	561 562
The refundable credit for film and theater capital improvement projects under section 5747.67 of the Revised Code;	563 564
The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	565 566 567
The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	568 569

The refundable credits for taxes paid by a qualifying
pass-through entity granted under division (I) of section
5747.08 of the Revised Code;

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;

The refundable credit for rehabilitating a historic
building under section 5747.76 of the Revised Code;

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;

The refundable earned income credit under division (B) of
section 5747.71 of the Revised Code.

(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.

Section 2. That existing sections 4111.02, 4111.09,
4111.14, 5747.71, and 5747.98 of the Revised Code are hereby
repealed.

Section 3. The amendment of section 5747.71 of the Revised
Code by this act applies to taxable years beginning on or after

January 1, 2025.

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Section 4. This act is hereby declared to be an emergency
measure necessary for the immediate preservation of the public
peace, health, and safety. The reason for such necessity is that
employees in Ohio are in need of financial relief. Therefore,
this act shall go into immediate effect.

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