

I_135_0084-2

135th General Assembly
Regular Session
2023-2024

Sub. S. B. No. 4

A BILL

To amend sections 122.85, 5726.55, 5726.98, 1
5733.59, 5747.66, 5747.98, 5751.54, and 5751.98 2
and to enact sections 122.852, 5726.58, 5747.67, 3
and 5751.55 of the Revised Code to modify the 4
film and theater tax credit and to authorize a 5
tax credit for capital improvement projects 6
relating to the film and theater industries. 7

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

Section 1. That sections 122.85, 5726.55, 5726.98, 8
5733.59, 5747.66, 5747.98, 5751.54, and 5751.98 be amended and 9
sections 122.852, 5726.58, 5747.67, and 5751.55 of the Revised 10
Code be enacted to read as follows: 11

Sec. 122.85. (A) As used in this section and in sections 12
5726.55, 5733.59, 5747.66, and 5751.54 of the Revised Code: 13

(1) "Tax credit-eligible production" means a motion 14
picture or Broadway theatrical production certified by the 15
director of development under division (B) of this section as 16
qualifying the production company for a tax credit under section 17



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5726.55, 5733.59, 5747.66, or 5751.54 of the Revised Code. 18

(2) "Certificate owner" means a production company to 19
which a tax credit certificate is issued or a person to which 20
all or part of a tax credit is transferred under division (F) of 21
this section. 22

(3) "Production company" means ~~an individual, corporation,~~ 23
~~partnership, limited liability company, or other form of~~ 24
~~business association that is a~~ registered with the secretary of 25
~~state and business~~ that is producing a motion picture or 26
broadway theatrical production. 27

(4) "Eligible expenditures" means expenditures made after 28
June 30, 2009, for goods or services purchased and consumed in 29
this state by a production company directly for the production 30
of a tax credit-eligible production, for postproduction 31
activities, or in the case of a tax credit-eligible production 32
that is a Broadway theatrical production, for advertising and 33
promotion of the production. 34

"Eligible expenditures" include expenditures for cast and 35
crew wages, travel, accommodations, costs of set construction 36
and operations, editing and related services, photography, sound 37
synchronization, lighting, wardrobe, makeup and accessories, 38
film processing, transfer, sound mixing, special and visual 39
effects, music, location fees, and the purchase or rental of 40
facilities and equipment. 41

"Eligible expenditures" do not include qualified 42
expenditures for which a production company receives a tax 43
credit under section 122.852 of the Revised Code. 44

The following table indicates whether certain goods and 45
services qualify as eligible expenditures when acquired by a 46

production company for the purposes described in this division. 47
The purchase or rental of a good or service not listed in the 48
table may still qualify as an eligible expenditure if such 49
purchase or rental meets the requirements of this division. 50

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A DEVELOPMENT EXPENDITURES

B Story and rights Yes, if acquired from a
registered business

C WRITING EXPENDITURES

D Writers Yes, if the writer is an
individual who is a resident, as
defined by section 5747.01 of the
Revised Code, and the production
company submits with the report
required by division (D) of this
section an affidavit by which
that individual attests that the
writing services for which the
writer was compensated by the
production company in connection
with the tax credit-eligible
production were performed in this
state

E Story editors Yes

F	<u>Research</u>	<u>Yes, if acquired from a registered business</u>
G	<u>Secretaries</u>	<u>Yes</u>
H	<u>Script printing</u>	<u>Yes, if acquired from a registered business</u>
I	<u>PRODUCER AND STAFF EXPENDITURES</u>	
J	<u>Executive producers</u>	<u>Yes</u>
K	<u>Line producers</u>	<u>Yes</u>
L	<u>Associate producers</u>	<u>Yes</u>
M	<u>Other producers</u>	<u>Yes</u>
N	<u>Secretaries</u>	<u>Yes</u>
O	<u>Assistants</u>	<u>Yes</u>
P	<u>Purchases and supplies</u>	<u>Yes, if acquired from a registered business</u>
Q	<u>Entertainment</u>	<u>No</u>
R	<u>DIRECTOR AND STAFF EXPENDITURES</u>	
S	<u>Directors</u>	<u>Yes</u>
T	<u>Dialogue coaches</u>	<u>Yes</u>
U	<u>Secretaries</u>	<u>Yes</u>

V	<u>Choreographers</u>	<u>Yes</u>
W	<u>Assistants</u>	<u>Yes</u>
X	<u>Vehicle per diem or allowance</u>	<u>Yes, if acquired from a registered business</u>
Y	<u>Purchases and supplies</u>	<u>Yes, if acquired from a registered business</u>
Z	<u>Director assistant computers</u>	<u>Yes, if acquired from a registered business</u>
AA	<u>Director office rentals</u>	<u>Yes, if acquired from a registered business</u>
AB	<u>Entertainment per diem or allowance</u>	<u>No</u>
AC	<u>TALENT EXPENDITURES</u>	
AD	<u>Principal cast</u>	<u>Yes</u>
AE	<u>Supporting cast</u>	<u>Yes</u>
AF	<u>Day players</u>	<u>Yes</u>
AG	<u>Residuals</u>	<u>No</u>
AH	<u>Weekly players</u>	<u>Yes</u>
AI	<u>Stunt coordinators</u>	<u>Yes</u>
AJ	<u>Stunts</u>	<u>Yes</u>
AK	<u>Looping and expenses</u>	<u>Yes, if acquired from a</u>

	<u>registered business</u>
AL <u>Casting directors</u>	<u>Yes</u>
AM <u>Casting assistants</u>	<u>Yes</u>
AN <u>Casting office expenses</u>	<u>Yes, if acquired from a registered business</u>
AO <u>TRAVEL AND LIVING EXPENDITURES</u>	
AP <u>Producer travel</u>	<u>Yes</u>
AQ <u>Producer's assistants travel</u>	<u>Yes</u>
AR <u>Director travel</u>	<u>Yes</u>
AS <u>Director's assistants travel</u>	<u>Yes</u>
AT <u>Talent travel</u>	<u>Yes</u>
AU <u>Talent travel per diem</u>	<u>No</u>
AV <u>PRODUCTION STAFF EXPENDITURES</u>	
AW <u>Production managers</u>	<u>Yes</u>
AX <u>Production supervisors</u>	<u>Yes</u>
AY <u>First assistant directors</u>	<u>Yes</u>
AZ <u>Second assistant directors and trainees</u>	<u>Yes</u>
BA <u>Script supervisors</u>	<u>Yes</u>

BB	<u>Location managers</u>	<u>Yes</u>
BC	<u>Assistant location managers and scouts</u>	<u>Yes</u>
BD	<u>Technology advisors</u>	<u>Yes</u>
BE	<u>Production coordinators</u>	<u>Yes</u>
BF	<u>Assistant production coordinators</u>	<u>Yes</u>
BG	<u>Production secretaries</u>	<u>Yes</u>
BH	<u>Production accountants</u>	<u>Yes</u>
BI	<u>Assistant accountants</u>	<u>Yes</u>
BJ	<u>Payroll services</u>	<u>Yes, if acquired from a registered business</u>
BK	<u>Construction estimators</u>	<u>Yes</u>
BL	<u>Production assistants</u>	<u>Yes</u>
BM	<u>Script timing</u>	<u>Yes</u>
BN	<u>Production office coordinators</u>	<u>Yes</u>
BO	<u>Production office assistants</u>	<u>Yes</u>
BP	<u>CAMERA EXPENDITURES</u>	
BQ	<u>Directors of photography</u>	<u>Yes</u>
BR	<u>Operators</u>	<u>Yes</u>

BS	<u>Assistant camera operators</u>	<u>Yes</u>
BT	<u>Steadicam operators</u>	<u>Yes</u>
BU	<u>Still photographers</u>	<u>Yes</u>
BV	<u>Loaders</u>	<u>Yes</u>
BW	<u>Purchases and supplies</u>	<u>Yes, if acquired from a registered business</u>
BX	<u>Camera rentals</u>	<u>Yes, if acquired from a registered business</u>
BY	<u>Box rentals</u>	<u>Yes</u>
BZ	<u>ART DEPARTMENT EXPENDITURES</u>	
CA	<u>Production designers</u>	<u>Yes</u>
CB	<u>Art directors and assistants</u>	<u>Yes</u>
CC	<u>Set designers</u>	<u>Yes</u>
CD	<u>Illustrators</u>	<u>Yes</u>
CE	<u>Storyboard artists</u>	<u>Yes</u>
CF	<u>Production assistants</u>	<u>Yes</u>
CG	<u>Blueprinting</u>	<u>Yes, if acquired from a registered business</u>
CH	<u>Stock units or backings</u>	<u>Yes, if acquired from a registered business</u>

CI	<u>Purchases and supplies</u>	<u>Yes, if acquired from a registered business</u>
CJ	<u>Processing</u>	<u>Yes, if acquired from a registered business</u>
CK	<u>Research materials</u>	<u>Yes, if acquired from a registered business</u>
CL	<u>Rentals</u>	<u>Yes, if acquired from a registered business</u>
CM	<u>Equipment</u>	<u>Yes, if acquired from a registered business</u>
CN	<u>Box rentals</u>	<u>Yes</u>
CO	<u>SET CONSTRUCTION EXPENDITURES</u>	
CP	<u>Construction coordinators</u>	<u>Yes</u>
CQ	<u>Construction forepersons</u>	<u>Yes</u>
CR	<u>Stage set construction labor</u>	<u>Yes</u>
CS	<u>Stage set construction materials purchase and rental</u>	<u>Yes, if acquired from a registered business</u>
CT	<u>Location set construction materials purchase and rental</u>	<u>Yes, if acquired from a registered business</u>
CU	<u>Stage set striking labor</u>	<u>Yes</u>
CV	<u>Stage set striking materials purchase and rental</u>	<u>Yes, if acquired from a registered business</u>

CW	<u>Location set construction labor</u>	<u>Yes</u>
CX	<u>Set restoration</u>	<u>Yes, if acquired from a registered business</u>
CY	<u>Fold and hold sets</u>	<u>Yes, if acquired from a registered business</u>
CZ	<u>Greens purchase</u>	<u>Yes, if acquired from a registered business</u>
DA	<u>Backings purchase and rental</u>	<u>Yes, if acquired from a registered business</u>
DB	<u>Trash removal</u>	<u>Yes, if acquired from a registered business</u>
DC	<u>Scissor lifts and forklifts</u>	<u>Yes, if acquired from a registered business</u>
DD	<u>Box rentals</u>	<u>Yes</u>
DE	<u>Construction expendables</u>	<u>Yes, if acquired from a registered business</u>
DF	<u>SPECIAL EFFECTS EXPENDITURES</u>	
DG	<u>Special effects coordinators</u>	<u>Yes</u>
DH	<u>Special effects assistants</u>	<u>Yes</u>

DI	<u>Rig and strike</u>	<u>Yes</u>
DJ	<u>Manufacturing labor</u>	<u>Yes</u>
DK	<u>Manufacturing materials</u>	<u>Yes, if acquired from a registered business</u>
DL	<u>Purchases</u>	<u>Yes, if acquired from a registered business</u>
DM	<u>Equipment rentals</u>	<u>Yes, if acquired from a registered business</u>
DN	<u>SET OPERATIONS</u> <u>EXPENDITURES</u>	
DO	<u>Key grips</u>	<u>Yes</u>
DP	<u>All grips</u>	<u>Yes</u>
DQ	<u>Craft service persons</u>	<u>Yes</u>
DR	<u>Company greens persons</u>	<u>Yes</u>
DS	<u>Standby carpenters</u>	<u>Yes</u>
DT	<u>Standby painters</u>	<u>Yes</u>
DU	<u>Set watch and</u> <u>firefighters</u>	<u>Yes</u>
DV	<u>First aid and expenses</u>	<u>Yes, if acquired from a registered business</u>
DW	<u>Medics</u>	<u>Yes</u>

DX	<u>Other crafts</u>	<u>Yes, if acquired from a registered business</u>
DY	<u>Heating and air conditioning</u>	<u>Yes, if acquired from a registered business</u>
DZ	<u>Purchases</u>	<u>Yes, if acquired from a registered business</u>
EA	<u>Grip expendables</u>	<u>Yes, if acquired from a registered business</u>
EB	<u>Lumber</u>	<u>Yes, if acquired from a registered business</u>
EC	<u>Craft service purchases</u>	<u>Yes, if acquired from a registered business</u>
ED	<u>Rentals</u>	<u>Yes, if acquired from a registered business</u>
EE	<u>Grip package</u>	<u>Yes, if acquired from a registered business</u>
EF	<u>Truck package</u>	<u>Yes, if acquired from a registered business</u>
EG	<u>Additional equipment</u>	<u>Yes, if acquired from a registered business</u>
EH	<u>Helicopter rental</u>	<u>Yes, if acquired from a registered business</u>
EI	<u>Box rentals</u>	<u>Yes</u>

EJ	<u>ELECTRICAL EXPENDITURES</u>	
EK	<u>Chief lighting</u> <u>technicians</u>	<u>Yes</u>
EL	<u>Lighting assistants and</u> <u>technicians</u>	<u>Yes</u>
EM	<u>Rig and strike</u>	<u>Yes</u>
EN	<u>Generator operators</u>	<u>Yes</u>
EO	<u>Generator assistants</u>	<u>Yes</u>
EP	<u>Special equipment</u> <u>operators</u>	<u>Yes</u>
EQ	<u>Electric hookup</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
ER	<u>Current</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
ES	<u>Expendables, gels, and</u> <u>other purchases</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
ET	<u>Globes and carbons</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
EU	<u>Rentals</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
EV	<u>Electrical package</u>	<u>Yes, if acquired from a</u> <u>registered business</u>

EW	<u>Stage package</u>	<u>Yes, if acquired from a registered business</u>
EX	<u>Rigging package</u>	<u>Yes, if acquired from a registered business</u>
EY	<u>Additional equipment</u>	<u>Yes, if acquired from a registered business</u>
EZ	<u>Specialty lighting</u>	<u>Yes, if acquired from a registered business</u>
FA	<u>Generator rentals</u>	<u>Yes, if acquired from a registered business</u>
FB	<u>Box rentals</u>	<u>Yes</u>
FC	<u>SET DRESSING EXPENDITURES</u>	
FD	<u>Set decorators</u>	<u>Yes</u>
FE	<u>Lead persons and buyers</u>	<u>Yes</u>
FF	<u>Kit rentals</u>	<u>Yes, if acquired from a registered business</u>
FG	<u>Set dressing labor</u>	<u>Yes</u>
FH	<u>Drapery and carpet</u>	<u>Yes, if acquired from a registered business</u>
FI	<u>Loss, damage, and cleaning</u>	<u>Yes, if acquired from a registered business</u>
FJ	<u>Manufacturing and</u>	<u>Yes, if acquired from a</u>

	<u>materials</u>	<u>registered business</u>
FK	<u>Set dress purchases and materials</u>	<u>Yes, if acquired from a registered business</u>
FL	<u>Fixtures</u>	<u>Yes, if acquired from a registered business</u>
FM	<u>Rentals</u>	<u>Yes, if acquired from a registered business</u>
FN	<u>All set rentals</u>	<u>Yes, if acquired from a registered business</u>
FO	<u>Box rentals</u>	<u>Yes, if acquired from a registered business</u>
FP	<u>Research</u>	<u>Yes, if acquired from a registered business</u>
FQ	<u>Film processing</u>	<u>Yes, if acquired from a registered business</u>
FR	<u>Expendables</u>	<u>Yes, if acquired from a registered business</u>
FS	<u>ACTION PROPS EXPENDITURES</u>	
FT	<u>Prop masters</u>	<u>Yes</u>
FU	<u>Assistant prop masters and labor</u>	<u>Yes</u>
FV	<u>Kit rental</u>	<u>Yes, if acquired from a</u>

	<u>registered business</u>	
FW	<u>Manufacturing, materials, and labor</u>	<u>Yes, if acquired from a registered business</u>
FX	<u>Purchases and rentals</u>	<u>Yes, if acquired from a registered business</u>
FY	<u>Box rentals</u>	<u>Yes</u>
FZ	<u>Film processing</u>	<u>Yes, if acquired from a registered business</u>
GA	<u>Research</u>	<u>Yes, if acquired from a registered business</u>
GB	<u>Expendables</u>	<u>Yes, if acquired from a registered business</u>
GC	<u>PICTURE VEHICLES AND ANIMALS EXPENDITURES</u>	
GD	<u>Picture vehicle manufacturing</u>	<u>Yes, if acquired from a registered business</u>
GE	<u>Mechanics</u>	<u>Yes</u>
GF	<u>Animals</u>	<u>Yes, if acquired from a registered business</u>
GG	<u>Wranglers and handlers</u>	<u>Yes, if acquired from a registered business</u>
GH	<u>Feeding and stabling</u>	<u>Yes, if acquired from a</u>

registered business

GI SPECIAL PHOTOGRAPHY
EXPENDITURES

GJ Process operating Yes, if acquired from a
registered business

GK Blue screen Yes, if acquired from a
registered business

GL Matte shots contact Yes, if acquired from a
registered business

GM Matte crew expenses Yes, if acquired from a
registered business

GN Animation Yes, if acquired from a
registered business

GO Miniature contact Yes, if acquired from a
registered business

GP Miniature expenses Yes, if acquired from a
registered business

GQ Computer graphics Yes, if acquired from a
registered business

GR Equipment rental Yes, if acquired from a
registered business

GS EXTRA TALENT EXPENDITURES

GT	<u>Stand-ins</u>	<u>Yes</u>
GU	<u>Casting commission</u>	<u>Yes</u>
GV	<u>Studio extras</u>	<u>Yes</u>
GW	<u>Location extras</u>	<u>Yes</u>
GX	<u>Non-union extras</u>	<u>Yes</u>
GY	<u>Sideline musicians</u>	<u>Yes</u>
GZ	<u>Fittings</u>	<u>Yes, if acquired from a registered business</u>
HA	<u>Wardrobe</u>	<u>Yes, if acquired from a registered business</u>
HB	<u>Atmosphere cars</u>	<u>Yes, if acquired from a registered business</u>
HC	<u>Casting fees and fringes</u>	<u>Yes, if acquired from a registered business</u>
HD	<u>Instant cameras</u>	<u>Yes, if acquired from a registered business</u>
HE	<u>Telephone and office expenditures</u>	<u>Yes, if acquired from a registered business</u>
HF	<u>WARDROBE EXPENDITURES</u>	
HG	<u>Costume designers</u>	<u>Yes</u>
HH	<u>Designer staff</u>	<u>Yes</u>

HI	<u>Wardrobe labor</u>	<u>Yes</u>
HJ	<u>Costumers and assistants</u>	<u>Yes</u>
HK	<u>Cleaning and dyeing</u>	<u>Yes, if acquired from a registered business</u>
HL	<u>Kit rental</u>	<u>Yes, if acquired from a registered business</u>
HM	<u>Alterations and repairs</u>	<u>Yes, if acquired from a registered business</u>
HN	<u>Allowance for use of personal wardrobe</u>	<u>Yes, if acquired from a registered business</u>
HO	<u>Purchases and rentals</u>	<u>Yes, if acquired from a registered business</u>
HP	<u>Box rentals</u>	<u>Yes</u>
HQ	<u>Research</u>	<u>Yes, if acquired from a registered business</u>
HR	<u>Expendables</u>	<u>Yes, if acquired from a registered business</u>
HS	<u>Washing machine and dryer</u>	<u>Yes, if acquired from a registered business</u>
HT	<u>Shop set-up</u>	<u>Yes, if acquired from a registered business</u>
HU	<u>Instant camera</u>	<u>Yes, if acquired from a</u>

registered business

HV MAKEUP AND HAIRDRESSING
EXPENDITURES

HW Makeup artists Yes

HX Key makeup Yes

HY Additional makeup artists Yes

HZ Additional hairstylists Yes

IA Makeup and hairdressing Yes, if acquired from a
supplies registered business

IB Chair rental Yes, if acquired from a
registered business

IC Wigs purchase or rental Yes, if acquired from a
registered business

ID Appliances Yes, if acquired from a
registered business

IE Box rentals Yes

IF SOUND PRODUCTION
EXPENDITURES

IG Mixers Yes

IH Boom operators Yes

II Additional sound labor Yes

IJ	<u>Purchases</u>	<u>Yes, if acquired from a registered business</u>
IK	<u>Rentals</u>	<u>Yes, if acquired from a registered business</u>
IL	<u>Sound package</u>	<u>Yes, if acquired from a registered business</u>
IM	<u>Additional equipment</u>	<u>Yes, if acquired from a registered business</u>
IN	<u>Two-way radios</u>	<u>Yes, if acquired from a registered business</u>
IO	<u>Beepers</u>	<u>Yes, if acquired from a registered business</u>
IP	<u>Box rentals</u>	<u>Yes</u>
IQ	<u>LOCATION EXPENDITURES</u>	
IR	<u>Site fees and rentals</u>	<u>Yes, if acquired from a registered business</u>
IS	<u>Police, firefighters, and watch persons</u>	<u>Yes</u>
IT	<u>Set security</u>	<u>Yes</u>
IU	<u>Scouting</u>	<u>Yes</u>
IV	<u>Travel fares</u>	<u>Yes, if acquired from a registered business</u>

IW	<u>Airfare rates</u>	<u>Yes, if acquired from a registered business</u>
IX	<u>Hotels</u>	<u>Yes, if acquired from a registered business</u>
IY	<u>Per diem</u>	<u>Yes, if acquired from a registered business</u>
IZ	<u>Meals</u>	<u>Yes, if acquired from a registered business</u>
JA	<u>Extra catering</u>	<u>Yes, if acquired from a registered business</u>
JB	<u>Off production</u>	<u>Yes, if acquired from a registered business</u>
JC	<u>Catering assistants</u>	<u>Yes, if acquired from a registered business</u>
JD	<u>Entertainment and gratuities</u>	<u>Yes, if acquired from a registered business</u>
JE	<u>Film shipping</u>	<u>Yes, if acquired from a registered business</u>
JF	<u>Shipping negative</u>	<u>Yes, if acquired from a registered business</u>
JG	<u>Baggage and equipment shipping</u>	<u>Yes, if acquired from a registered business</u>
JH	<u>Mileage</u>	<u>No</u>

JI	<u>Parking</u>	<u>Yes, if acquired from a registered business</u>
JJ	<u>Location restoration</u>	<u>Yes, if acquired from a registered business</u>
JK	<u>Purchases</u>	<u>Yes, if acquired from a registered business</u>
JL	<u>Office supplies and equipment</u>	<u>Yes, if acquired from a registered business</u>
JM	<u>Rentals</u>	<u>Yes, if acquired from a registered business</u>
JN	<u>Office space in this state</u>	<u>Yes, if acquired from a registered business</u>
JO	<u>Utilities</u>	<u>Yes, if acquired from a registered business</u>
JP	<u>Cleaning</u>	<u>Yes, if acquired from a registered business</u>
JQ	<u>Art department offices</u>	<u>Yes, if acquired from a registered business</u>
JR	<u>Set decoration and props warehouses</u>	<u>Yes, if acquired from a registered business</u>
JS	<u>Construction mills</u>	<u>Yes, if acquired from a registered business</u>
JT	<u>Postage</u>	<u>Yes, if acquired from a</u>

		<u>registered business</u>
JU	<u>Phone system installation</u>	<u>Yes, if acquired from a registered business</u>
JV	<u>Phone charges</u>	<u>Yes, if acquired from a registered business</u>
JW	<u>Mobile phone charges</u>	<u>Yes, if acquired from a registered business</u>
JX	<u>Office equipment rental</u>	<u>Yes, if acquired from a registered business</u>
JY	<u>Information technology services</u>	<u>Yes, if acquired from a registered business</u>
JZ	<u>VIDEOTAPE EXPENDITURES</u>	
KA	<u>Supervision</u>	<u>Yes</u>
KB	<u>Technical directors</u>	<u>Yes</u>
KC	<u>Video operators</u>	<u>Yes</u>
KD	<u>Video recordists</u>	<u>Yes</u>
KE	<u>Additional labor</u>	<u>Yes</u>
KF	<u>Purchases</u>	<u>Yes, if acquired from a registered business</u>
KG	<u>Supplies</u>	<u>Yes, if acquired from a registered business</u>

KH	<u>Rentals</u>	<u>Yes, if acquired from a registered business</u>
KI	<u>Video assist package</u>	<u>Yes, if acquired from a registered business</u>
KJ	<u>Video transfers</u>	<u>Yes, if acquired from a registered business</u>
KK	<u>Video editing</u>	<u>Yes, if acquired from a registered business</u>
KL	<u>Video contact</u>	<u>Yes, if acquired from a registered business</u>
KM	<u>TRANSPORTATION EXPENDITURES</u>	
KN	<u>Transportation coordinators</u>	<u>Yes</u>
KO	<u>Captains</u>	<u>Yes</u>
KP	<u>Studio drivers</u>	<u>Yes</u>
KQ	<u>Location drivers</u>	<u>Yes</u>
KR	<u>Maintenance</u>	<u>Yes, if acquired from a registered business</u>
KS	<u>Repairs</u>	<u>Yes, if acquired from a registered business</u>
KT	<u>Car washes</u>	<u>Yes, if acquired from a registered business</u>
KU	<u>Pickup services</u>	<u>Yes, if acquired from a</u>

	<u>registered business</u>
KV <u>Taxis</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
KW <u>Car pickups</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
KX <u>Motor fuel</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
KY <u>Oil</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
KZ <u>Tolls and road permits</u>	<u>Yes, only for travel in this</u> <u>state</u>
LA <u>Purchases</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
LB <u>Honey wagon supplies</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
LC <u>Studio vehicles</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
LD <u>Location vehicles</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
LE <u>Cranes</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
LF <u>Insert vehicles</u>	<u>Yes, if acquired from a</u> <u>registered business</u>

LG	<u>Camera vehicles</u>	<u>Yes, if acquired from a registered business</u>
LH	<u>FILM AND LAB EXPENDITURES</u>	
LI	<u>Raw stock</u>	<u>Yes, if acquired from a registered business</u>
LJ	<u>Camera stabilizer mounts</u>	<u>Yes, if acquired from a registered business</u>
LK	<u>Negative development</u>	<u>Yes, if acquired from a registered business</u>
LL	<u>Positive printing</u>	<u>Yes, if acquired from a registered business</u>
LM	<u>Sound tape</u>	<u>Yes, if acquired from a registered business</u>
LN	<u>Sound transfers</u>	<u>Yes, if acquired from a registered business</u>
LO	<u>Video cassette dailies</u>	<u>Yes, if acquired from a registered business</u>
LP	<u>Film transfers</u>	<u>Yes, if acquired from a registered business</u>
LQ	<u>Instant cameras</u>	<u>Yes, if acquired from a registered business</u>
LR	<u>FACILITY EXPENDITURES</u>	

LS	<u>Studio telephone installation</u>	<u>Yes, if acquired from a registered business</u>
LT	<u>Studio phone charges</u>	<u>Yes, if acquired from a registered business</u>
LU	<u>Post phone charges</u>	<u>Yes, if acquired from a registered business</u>
LV	<u>Messengers</u>	<u>Yes, if acquired from a registered business</u>
LW	<u>Outside facilities</u>	<u>Yes, if acquired from a registered business</u>
LX	<u>Stage use or licensing agreements</u>	<u>Yes, if acquired from a registered business</u>
LY	<u>Stage security</u>	<u>Yes, if acquired from a registered business</u>
LZ	<u>Prep or strike</u>	<u>Yes, if acquired from a registered business</u>
MA	<u>Shoot</u>	<u>Yes, if acquired from a registered business</u>
MB	<u>Power</u>	<u>Yes, if acquired from a registered business</u>
MC	<u>Back lot rental</u>	<u>Yes, if acquired from a registered business</u>
MD	<u>Dressing room rental</u>	<u>Yes, if acquired from a</u>

	<u>registered business</u>
ME <u>Parking space rental</u>	<u>Yes, if acquired from a registered business</u>
MF <u>Prep parking</u>	<u>Yes, if acquired from a registered business</u>
MG <u>Shoot parking</u>	<u>Yes, if acquired from a registered business</u>
MH <u>Other studio facilities</u>	<u>Yes, if acquired from a registered business</u>
MI <u>Studio personnel charges</u>	<u>Yes, if acquired from a registered business</u>
MJ <u>Dumpsters</u>	<u>Yes, if acquired from a registered business</u>
MK <u>Cleaning</u>	<u>Yes, if acquired from a registered business</u>
ML <u>Information technology services</u>	<u>Yes, if acquired from a registered business</u>
MM <u>SECOND UNIT EXPENDITURES</u>	
MN <u>Second unit director labor</u>	<u>Yes</u>
MO <u>Second unit director materials</u>	<u>Yes, if acquired from a registered business</u>
MP <u>Cast talent labor</u>	<u>Yes</u>

MQ	<u>Cast talent materials</u>	<u>Yes, if acquired from a registered business</u>
MR	<u>Production staff labor</u>	<u>Yes</u>
MS	<u>Production staff materials</u>	<u>Yes, if acquired from a registered business</u>
MT	<u>Camera labor</u>	<u>Yes</u>
MU	<u>Camera materials</u>	<u>Yes, if acquired from a registered business</u>
MV	<u>Art department labor</u>	<u>Yes</u>
MW	<u>Art department materials</u>	<u>Yes, if acquired from a registered business</u>
MX	<u>Construction labor</u>	<u>Yes</u>
MY	<u>Construction materials</u>	<u>Yes, if acquired from a registered business</u>
MZ	<u>Special effects labor</u>	<u>Yes</u>
NA	<u>Special effects materials</u>	<u>Yes, if acquired from a registered business</u>
NB	<u>Set operations labor</u>	<u>Yes</u>
NC	<u>Set operations materials</u>	<u>Yes, if acquired from a registered business</u>
ND	<u>Electrical labor</u>	<u>Yes</u>

NE	<u>Electrical materials</u>	<u>Yes, if acquired from a registered business</u>
NF	<u>Set dressing labor</u>	<u>Yes</u>
NG	<u>Set dressing materials</u>	<u>Yes, if acquired from a registered business</u>
NH	<u>Props labor</u>	<u>Yes</u>
NI	<u>Props materials</u>	<u>Yes, if acquired from a registered business</u>
NJ	<u>Picture vehicles and animals labor</u>	<u>Yes</u>
NK	<u>Picture vehicles and animals materials</u>	<u>Yes, if acquired from a registered business</u>
NL	<u>Extras labor</u>	<u>Yes</u>
NM	<u>Extras materials</u>	<u>Yes, if acquired from a registered business</u>
NN	<u>Wardrobe labor</u>	<u>Yes</u>
NO	<u>Wardrobe materials</u>	<u>Yes, if acquired from a registered business</u>
NP	<u>Makeup and hair labor</u>	<u>Yes</u>
NQ	<u>Makeup and hair materials</u>	<u>Yes, if acquired from a registered business</u>
NR	<u>Sound labor</u>	<u>Yes</u>

NS	<u>Sound materials</u>	<u>Yes, if acquired from a registered business</u>
NT	<u>Location labor</u>	<u>Yes</u>
NU	<u>Location materials</u>	<u>Yes, if acquired from a registered business</u>
NV	<u>Video tape labor</u>	<u>Yes</u>
NW	<u>Video tape materials</u>	<u>Yes, if acquired from a registered business</u>
NX	<u>Transportation labor</u>	<u>Yes, if acquired from a registered business</u>
NY	<u>Transportation materials</u>	<u>Yes, if acquired from a registered business</u>
NZ	<u>Raw stock development labor</u>	<u>Yes</u>
OA	<u>Raw stock development materials</u>	<u>Yes, if acquired from a registered business</u>
OB	<u>Postproduction labor</u>	<u>Yes</u>
OC	<u>Postproduction materials</u>	<u>Yes, if acquired from a registered business</u>
OD	<u>SPECIAL UNIT EXPENDITURES</u>	
OE	<u>Talent</u>	<u>Yes</u>
OF	<u>Staff</u>	<u>Yes</u>

OG	<u>Labor</u>	<u>Yes</u>
OH	<u>Transportation</u>	<u>Yes, if acquired from a registered business</u>
OI	<u>Contracts</u>	<u>Yes, if acquired from a registered business</u>
OJ	<u>Locations</u>	<u>Yes, if acquired from a registered business</u>
OK	<u>Raw stock development</u>	<u>Yes, if acquired from a registered business</u>
OL	<u>Purchases</u>	<u>Yes, if acquired from a registered business</u>
OM	<u>Rentals</u>	<u>Yes, if acquired from a registered business</u>
ON	<u>Miscellaneous expenses</u>	<u>Yes, if acquired from a registered business</u>
OO	<u>POSTPRODUCTION EDITING AND PROJECTION EXPENDITURES</u>	
OP	<u>Film editors</u>	<u>Yes</u>
OQ	<u>Assistant film editors</u>	<u>Yes</u>
OR	<u>Conforming</u>	<u>Yes</u>
OS	<u>Postproduction supervisors</u>	<u>Yes</u>
OT	<u>Projectionists</u>	<u>Yes</u>

OU	<u>Coding and miscellaneous editorial</u>	<u>Yes, if acquired from a registered business</u>
OV	<u>Sound effects editing</u>	<u>Yes</u>
OW	<u>Automated dialogue replacement editing</u>	<u>Yes</u>
OX	<u>Production assistants</u>	<u>Yes</u>
OY	<u>Negative cutting</u>	<u>Yes, if acquired from a registered business</u>
OZ	<u>Music editors</u>	<u>Yes</u>
PA	<u>Postage and shipments</u>	<u>Yes, if acquired from a registered business</u>
PB	<u>Local messengers</u>	<u>Yes</u>
PC	<u>Living expenses paid by employer</u>	<u>Yes</u>
PD	<u>Continuity expenses</u>	<u>Yes, if acquired from a registered business</u>
PE	<u>Purchases</u>	<u>Yes, if acquired from a registered business</u>
PF	<u>Expendables</u>	<u>Yes, if acquired from a registered business</u>
PG	<u>Rentals</u>	<u>Yes, if acquired from a registered business</u>
PH	<u>Editorial room rentals</u>	<u>Yes, if acquired from a</u>

	<u>registered business</u>
PI <u>Editor equipment</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
PJ <u>Bins, sync, and racks</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
PK <u>Non-linear editing systems</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
PL <u>Equipment delivery and pickup</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
PM <u>Sound editors rooms</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
PN <u>Music editors rooms</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
PO <u>Other equipment</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
PP <u>POSTPRODUCTION MUSIC EXPENDITURES</u>	
PQ <u>Clearances</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
PR <u>Writers</u>	<u>Yes, if the writer is an</u> <u>individual who is a resident, as</u> <u>defined by section 5747.01 of the</u> <u>Revised Code, and the production</u> <u>company submits with the report</u> <u>required by division (D) of this</u>

section an affidavit by which
that individual attests that the
writing services for which the
writer was compensated by the
production company in connection
with the tax credit-eligible
production were performed in this
state

PS	<u>Composers</u>	<u>Yes</u>
PT	<u>Supervisors</u>	<u>Yes</u>
PU	<u>Arrangers</u>	<u>Yes</u>
PV	<u>Copyists</u>	<u>Yes</u>
PW	<u>Pre-score musicians</u>	<u>Yes</u>
PX	<u>Underscore musicians</u>	<u>Yes</u>
PY	<u>Star vocalists</u>	<u>Yes</u>
PZ	<u>Vocalists</u>	<u>Yes</u>
QA	<u>Music editing</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QB	<u>Living expenses paid by employer</u>	<u>Yes</u>
QC	<u>Purchases</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QD	<u>Cassettes</u>	<u>Yes, if acquired from a</u>

	<u>registered business</u>
QE <u>Rental and cartage</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QF <u>POSTPRODUCTION SOUND EXPENDITURES</u>	
QG <u>Dubbing stages</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QH <u>Temporary dubbing</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QI <u>Preliminary dubbing</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QJ <u>Final dubbing</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QK <u>Post preview sessions</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QL <u>Foreign music and effects</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QM <u>Digital theater systems</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QN <u>Overtime and weekend pay</u>	<u>Yes</u>
QO <u>Automated dialogue replacement</u> <u>stages</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QP <u>Foley effects recording</u>	<u>Yes, if acquired from a</u>

	<u>registered business</u>
QQ <u>Walkers</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QR <u>Video transfers</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QS <u>Tape transfers</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QT <u>Dubbing</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QU <u>Living expenses paid by employer</u>	<u>Yes</u>
QV <u>Purchases</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QW <u>Equipment rental</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QX <u>Spectral recording cards</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QY <u>Digital theater system fees</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
QZ <u>Licensing fees</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
RA <u>Spectral recording licenses</u>	<u>Yes, if acquired from a</u> <u>registered business</u>

RB	<u>Digital theater system licenses</u>	<u>Yes, if acquired from a registered business</u>
RC	<u>Digital audio encoding system licenses</u>	<u>Yes, if acquired from a registered business</u>
RD	<u>POSTPRODUCTION FILM AND STOCK SHOTS EXPENDITURES</u>	
RE	<u>Film leader</u>	<u>Yes, if acquired from a registered business</u>
RF	<u>Stock shot purchases</u>	<u>Yes, if acquired from a registered business</u>
RG	<u>Stock shot labor</u>	<u>Yes</u>
RH	<u>Stock shot film and processing</u>	<u>Yes, if acquired from a registered business</u>
RI	<u>Reprints</u>	<u>Yes, if acquired from a registered business</u>
RJ	<u>Lab special handling</u>	<u>Yes, if acquired from a registered business</u>
RK	<u>Video cassettes and tape</u>	<u>Yes, if acquired from a registered business</u>
RL	<u>Reversal dupes</u>	<u>Yes, if acquired from a registered business</u>
RM	<u>Tape purchases</u>	<u>Yes, if acquired from a registered business</u>

RN	<u>Optical sound track</u>	<u>Yes, if acquired from a registered business</u>
RO	<u>Reference prints</u>	<u>Yes, if acquired from a registered business</u>
RP	<u>Protection dupes</u>	<u>Yes, if acquired from a registered business</u>
RQ	<u>Composite prints</u>	<u>Yes, if acquired from a registered business</u>
RR	<u>Laboratory overtime</u>	<u>Yes</u>
RS	<u>Negative splicing</u>	<u>Yes, if acquired from a registered business</u>
RT	<u>Answer prints</u>	<u>Yes, if acquired from a registered business</u>
RU	<u>Check prints</u>	<u>Yes, if acquired from a registered business</u>
RV	<u>Interpositives</u>	<u>Yes, if acquired from a registered business</u>
RW	<u>Protection master</u>	<u>Yes, if acquired from a registered business</u>
RX	<u>Master positive</u>	<u>Yes, if acquired from a registered business</u>
RY	<u>POSTPRODUCTION VISUAL EFFECTS EXPENDITURES</u>	

RZ	<u>Visual effects supervisors</u>	<u>Yes</u>
SA	<u>Miniatures</u>	<u>Yes, if acquired from a registered business</u>
SB	<u>Wire removal</u>	<u>Yes, if acquired from a registered business</u>
SC	<u>Mattes</u>	<u>Yes, if acquired from a registered business</u>
SD	<u>Purchases</u>	<u>Yes, if acquired from a registered business</u>
SE	<u>Miscellaneous expenses</u>	<u>Yes, if acquired from a registered business</u>
SF	<u>POSTPRODUCTION TITLE, OPTICAL, AND INSERT EXPENDITURES</u>	
SG	<u>Main and end titles</u>	<u>Yes, if acquired from a registered business</u>
SH	<u>Title designers</u>	<u>Yes</u>
SI	<u>Optical effects</u>	<u>Yes, if acquired from a registered business</u>
SJ	<u>Inserts</u>	<u>Yes, if acquired from a registered business</u>
SK	<u>Trademarks and rating</u>	<u>Yes, if acquired from a registered business</u>

SL	<u>Optical development</u>	<u>Yes, if acquired from a registered business</u>
SM	<u>INSURANCE EXPENDITURES</u>	
SN	<u>Cast insurance</u>	<u>Yes, if acquired from a registered business</u>
SO	<u>Negative insurance</u>	<u>Yes, if acquired from a registered business</u>
SP	<u>Extra expenses</u>	<u>Yes, if acquired from a registered business</u>
SQ	<u>Marine and aircraft insurance</u>	<u>Yes, if acquired from a registered business</u>
SR	<u>Bonding</u>	<u>Yes, if acquired from a registered business</u>
SS	<u>UNIT PUBLICITY EXPENDITURES</u>	
ST	<u>Unit publicists</u>	<u>Yes</u>
SU	<u>Publicity contracts</u>	<u>Yes, if acquired from a registered business</u>
SV	<u>Outside photographers</u>	<u>Yes</u>
SW	<u>Stills film and processing for shoot</u>	<u>Yes, if acquired from a registered business</u>
SX	<u>GENERAL EXPENDITURES</u>	
SY	<u>Motion Picture Association of</u>	<u>No</u>

	<u>America seal</u>	
SZ	<u>Work order transfers</u>	<u>Yes, if acquired from a registered business</u>
TA	<u>Legal fees</u>	<u>Yes, if acquired from a registered business</u>
TB	<u>Bank and exchange costs</u>	<u>No</u>
TC	<u>Professional fees</u>	<u>No</u>
TD	<u>Accounting and audit expenditures</u>	<u>Yes, if paid to an independent certified public accountant certified, or an accounting firm registered under Chapter 4701. of the Revised Code</u>
TE	<u>Studio entertainment</u>	<u>Yes, if acquired from a registered business</u>
TF	<u>Bank interest</u>	<u>No</u>
TG	<u>Preview expenses</u>	<u>Yes, if acquired from a registered business</u>
TH	<u>Previews</u>	<u>Yes, if acquired from a registered business</u>
TI	<u>Office purchases</u>	<u>Yes, if acquired from a registered business</u>
TJ	<u>Computers and software</u>	<u>Yes, if acquired from a registered business</u>

TK	<u>Office space rental</u>	<u>Yes, if acquired from a registered business</u>
TL	<u>Post office</u>	<u>Yes, if acquired from a registered business</u>
TM	<u>Office equipment rental</u>	<u>Yes, if acquired from a registered business</u>
TN	<u>Information technology services</u>	<u>Yes, if acquired from a registered business</u>
TO	<u>Post office equipment</u>	<u>Yes, if acquired from a registered business</u>
TP	<u>Compliance with state and federal workplace safety regulations</u>	<u>Yes, if acquired from a registered business</u>
TQ	<u>FRINGE EXPENDITURES</u>	
TR	<u>Studio fringes</u>	<u>Yes</u>
TS	<u>Health and welfare</u>	<u>Yes</u>
TT	<u>Pension</u>	<u>Yes</u>
TU	<u>Local hire fringes</u>	<u>Yes</u>
TV	<u>Accrued holiday and vacation</u>	<u>Yes</u>
TW	<u>Employee portion of payments required by Federal Insurance Contribution Act, 26 U.S.C. 21</u>	<u>Yes</u>
TX	<u>Workers' compensation payments</u>	<u>Yes</u>

TY	<u>Union dues</u>	<u>Yes</u>
TZ	<u>Meal penalties</u>	<u>Yes</u>
UA	<u>Retroactive pay</u>	<u>No</u>
UB	<u>Employer taxes</u>	<u>No</u>
UC	<u>State and federal unemployment insurance</u>	<u>Yes</u>

(5) "Motion picture" means entertainment content created 52
in whole or in part within this state for distribution or 53
exhibition to the general public, including, but not limited to, 54
feature-length films; documentaries; long-form, specials, 55
miniseries, series, and interstitial television programming; 56
interactive web sites; sound recordings; videos; music videos; 57
interactive television; interactive games; video games; 58
commercials; any format of digital media; and any trailer, 59
pilot, video teaser, or demo created primarily to stimulate the 60
sale, marketing, promotion, or exploitation of future investment 61
in either a product or a motion picture by any means and media 62
in any digital media format, film, or videotape, provided the 63
motion picture qualifies as a motion picture. "Motion picture" 64
does not include any television program created primarily as 65
news, weather, or financial market reports, a production 66
featuring current events or sporting events, an awards show or 67
other gala event, a production whose sole purpose is 68
fundraising, a long-form production that primarily markets a 69
product or service or in-house corporate advertising or other 70
similar productions, a production for purposes of political 71
advocacy, or any production for which records are required to be 72
maintained under 18 U.S.C. 2257 with respect to sexually 73

explicit content. 74

(6) "Broadway theatrical production" means a prebroadway 75
production, long run production, or tour launch that is 76
directed, managed, and performed by a professional cast and crew 77
and that is directly associated with New York city's broadway 78
theater district. 79

(7) "Prebroadway production" means a live stage production 80
that is scheduled for presentation in New York city's broadway 81
theater district after the original or adaptive version is 82
performed in a qualified production facility. 83

(8) "Long run production" means a live stage production 84
that is scheduled to be performed at a qualified production 85
facility for ~~more than five~~ or more weeks, with an average of at 86
least six performances per week. 87

(9) "Tour launch" means a live stage production for which 88
the activities comprising the technical period are conducted at 89
a qualified production facility before a tour of the original or 90
adaptive version of the production begins. 91

(10) "Qualified production facility" means a facility 92
located in this state that is used in the development or 93
presentation to the public of theater productions. 94

(11) "Registered business" means an individual, 95
corporation, pass-through entity, as defined in section 5733.04 96
of the Revised Code, or other form of business association that 97
has filed articles of incorporation or any other documents or 98
applications with the secretary of state as established in 99
section 111.16, 1329.01, 1701.04, or elsewhere in the Revised 100
Code as a condition precedent to engaging in business in this 101
state. 102

~~(B)~~ (B) (1) For the purpose of encouraging and developing 103
strong film and theater industries in this state, the director 104
of development may certify a motion picture or Broadway 105
theatrical production produced in whole or in part in this state 106
by a production company as a tax credit-eligible production. In 107
the case of a television series, the director may certify the 108
production of each episode of the series as a separate tax 109
credit-eligible production. A production company shall apply for 110
certification of a motion picture or Broadway theatrical 111
production as a tax credit-eligible production on a form and in 112
the manner prescribed by the director. Each application shall 113
include the following information: 114

~~(1)~~ (a) The name and telephone number of the production 115
company; 116

~~(2)~~ (b) The name and telephone number of the company's 117
contact person; 118

~~(3)~~ (c) A list of the first preproduction date through the 119
last production and postproduction dates in Ohio and, in the 120
case of a Broadway theatrical production, a list of each 121
scheduled performance in a qualified production facility; 122

~~(4)~~ (d) The Ohio production office or qualified production 123
facility address and telephone number; 124

~~(5)~~ (e) The total production budget; 125

~~(6)~~ (f) The total budgeted eligible expenditures and the 126
percentage that amount is of the total production budget of the 127
motion picture or Broadway theatrical production; 128

~~(7)~~ (g) In the case of a motion picture, the total 129
percentage of the production being shot in Ohio; 130

~~(8)~~ (h) The level of employment of cast and crew who
reside in Ohio;

~~(9)~~ (i) A synopsis of the script;

~~(10)~~ (j) In the case of a motion picture, the shooting
script;

~~(11)~~ (k) A creative elements list that includes the names
of the principal cast and crew and the producer and director;

~~(12)~~ (l) Documentation of financial ability to undertake
and complete the motion picture or Broadway theatrical
production, including documentation that shows that the company
has secured funding, other than the estimated value of the tax
credit, equal to at least fifty per cent of the total production
budget;

~~(13)~~ (m) Estimated value of the tax credit based upon
total budgeted eligible expenditures;

~~(14)~~ (n) Estimated amount of short-term expenditures or
long-term investments in this state to be generated by the
production that would not otherwise occur;

(o) Estimated amount of state and local taxes to be
generated in this state from the production;

~~(15)~~ (p) Estimated economic impact of the production in
this state as a whole and in any community in this state in
which the budgeted eligible expenditures have been or will be
incurred;

~~(16)~~ (q) Any other information considered necessary by the
director.

(2) The director of development shall not certify a motion

picture or Broadway theatrical production as a tax credit- 158
eligible production unless the following conditions are met: 159

(a) The director determines that the production is likely 160
to have a positive economic impact in this state as a whole or 161
in any community in this state in which the production company's 162
budgeted eligible expenditures have been or will be incurred, 163
demonstrated either through short-term expenditures or long-term 164
investments that would not have otherwise occurred or by 165
generating an increase in state and local tax collections. 166

(b) If the production is a film, television production, 167
music video, or interactive game, the production company agrees 168
to display a logo that promotes Ohio in the production and to 169
include a link to the department of development on the 170
production's web site. 171

(3) Within ninety days after certification of a motion 172
picture or Broadway theatrical production as a tax credit- 173
eligible production, and any time thereafter upon the request of 174
the director, the production company shall present to the 175
director sufficient evidence of reviewable progress. If the 176
production company fails to present sufficient evidence, the 177
director may rescind the certification. If the production of a 178
motion picture or Broadway theatrical production does not begin 179
within ninety days after the date it is certified as a tax 180
credit-eligible production, the director shall rescind the 181
certification unless the director finds that the production 182
company shows good cause for the delay, meaning that the 183
production was delayed due to unforeseeable circumstances beyond 184
the production company's control or due to action or inaction by 185
a government agency. Upon rescission, the director shall notify 186
the applicant-production company that the certification has been 187

rescinded. Nothing in this section prohibits ~~an applicant a~~ 188
production company whose tax credit-eligible production 189
certification has been rescinded from submitting a subsequent 190
application for certification of the same motion picture or 191
broadway theatrical production. For the purpose of division (B) 192
(3) of this section, production of a Broadway theatrical 193
production begins on the date the production is first performed 194
in a qualified production facility identified in the 195
application. 196

(C) (1) ~~A production company whose~~ Upon completion of a 197
motion picture or Broadway theatrical production ~~has been that~~ 198
is certified as a tax credit-eligible production, the production 199
company may apply to the director of development ~~on or after~~ 200
~~July 1, 2009,~~ for a refundable credit against the tax imposed by 201
section 5726.02, 5733.06, 5747.02, or 5751.02 of the Revised 202
Code. The director in consultation with the tax commissioner 203
shall prescribe the form and manner of the application and the 204
information or documentation required to be submitted with the 205
application. 206

(2) The credit is amount shall be determined as follows: 207

(a) If the total budgeted eligible expenditures stated in 208
the application submitted under division (B) of this section or 209
the actual eligible expenditures as finally determined under 210
division (D) of this section, whichever is least, is less than 211
or equal to three hundred thousand dollars, no credit is 212
allowed; 213

(b) If the total budgeted eligible expenditures stated in 214
the application submitted under division (B) of this section or 215
the actual eligible expenditures as finally determined under 216
division (D) of this section, whichever is least, is greater 217

than three hundred thousand dollars, the credit equals thirty 218
per cent of the least of such budgeted or actual eligible 219
expenditure amounts. 220

~~(2) Except as provided in division (C) (4) of this section,~~ 221
~~if~~ 222

(3) If the director of development approves a production 223
company's application for a credit, the director shall issue a 224
tax credit certificate to the company. The director in 225
consultation with the tax commissioner shall prescribe the form 226
and manner of issuing certificates. The director shall assign a 227
unique identifying number to each tax credit certificate and 228
shall record the certificate in a register devised and 229
maintained by the director for that purpose. The certificate 230
shall state the amount of ~~the~~ eligible expenditures on which the 231
credit is based and the amount of the credit. Upon the issuance 232
of a certificate, the director shall certify to the tax 233
commissioner the name of the production company to which the 234
certificate was issued, the amount of eligible expenditures 235
shown on the certificate, the amount of the credit, and any 236
other information required by the rules adopted to administer 237
this section. 238

~~(3)~~ (4) The amount of eligible expenditures for which a tax 239
credit may be claimed is subject to inspection and examination 240
by the tax commissioner or employees of the commissioner under 241
section 5703.19 of the Revised Code and any other applicable 242
law. Once the eligible expenditures are finally determined under 243
section 5703.19 of the Revised Code and division (D) of this 244
section, the credit amount is not subject to adjustment unless 245
the director determines an error was committed in the 246
computation of the credit amount. 247

~~(4)-(5) The director of development shall accept, review,~~ 248
~~and approve tax credit applications on a continuing basis. No~~ 249
tax credit certificate may be issued before the completion of 250
the tax credit-eligible production. ~~Not more than forty million~~ 251
~~dollars of tax credit may be allowed per fiscal year provided~~ 252
~~that, for any fiscal year in which the amount of tax credits~~ 253
~~allowed under this section is less than that maximum annual~~ 254
~~amount, the amount not allowed for that fiscal year shall be~~ 255
~~added to the maximum annual amount that may be allowed for the~~ 256
~~following fiscal year.~~ 257

~~(5) The director shall review and approve applications for~~ 258
~~tax credits in two rounds each fiscal year. The first round of~~ 259
~~credits shall be awarded not later than the last day of July of~~ 260
~~the fiscal year, and the second round of credits shall be~~ 261
~~awarded not later than the last day of the ensuing January. The~~ 262
~~amount of credits awarded in the first round of applications~~ 263
~~each fiscal year shall not exceed twenty million dollars plus~~ 264
~~any credit allotment that was not awarded in the preceding~~ 265
~~fiscal year and carried over under division (C) (4) of this~~ 266
~~section. For each round, the director shall rank applications on~~ 267
~~the basis of the extent of positive economic impact each tax~~ 268
~~credit-eligible production is likely to have in this state and~~ 269
~~the effect on developing a permanent workforce in motion picture~~ 270
~~or theatrical production industries in the state. For the~~ 271
~~purpose of such ranking, the director shall give priority to~~ 272
~~tax credit eligible productions that are television series or~~ 273
~~miniseries due to the long term commitment typically associated~~ 274
~~with such productions. The economic impact ranking shall be~~ 275
~~based on the production company's total expenditures in this~~ 276
~~state directly associated with the tax credit eligible~~ 277
~~production. The effect on developing a permanent workforce in~~ 278

~~the motion picture or theatrical production industries shall be~~ 279
~~evaluated first by the number of new jobs created and second by~~ 280
~~amount of payroll added with respect to employees in this state.~~ 281

~~The director shall approve productions in the order of~~ 282
~~their ranking, from those with the greatest positive economic~~ 283
~~impact and workforce development effect to those with the least~~ 284
~~positive economic impact and workforce development effect.~~ 285

~~(D)~~ (D) (1) A production company whose motion picture or 286
broadway theatrical production has been certified as a tax 287
credit-eligible production shall engage, at the company's 288
expense, an independent certified public accountant to examine 289
the company's production, postproduction, and, in the case of a 290
broadway theatrical production, advertising and promotion 291
expenditures, to identify the expenditures that qualify as 292
eligible expenditures. ~~The~~ 293

(2) The certified public accountant shall issue a report 294
to the company and to the director of development ~~certifying~~ 295
that includes all of the following: 296

(a) The amount of the company's actual eligible 297
~~expenditures and any other information;~~ 298

(b) Completed copies of all accounting and auditing forms 299
required by the director in connection with the tax credit- 300
eligible production; 301

(c) Certification that, to the extent required by division 302
(A) (4) of this section, all persons to which the production 303
company paid amounts reported as eligible expenditures are 304
registered businesses; 305

(d) An itemized review of all contract and expense items 306
of ten thousand dollars or more that are reported as eligible 307

expenditures; 308

(e) An itemized review of at least one-half of the 309
contract and expense items of less than ten thousand dollars 310
that are reported as eligible expenditures, both in terms of the 311
total number of such contracts and items and the total amount of 312
eligible expenditures reported for such contracts and items; 313

(f) Certification that all eligible expenditures were 314
incurred on or after the date that the motion picture or 315
broadway theatrical production was certified as a tax credit- 316
eligible production and on or before the date the production was 317
complete; 318

(g) Certification that all goods and services reported as 319
eligible expenditures were purchased and consumed in this state. 320
Upon- 321

(3) Upon receiving and examining the report, the director 322
may disallow any expenditure the director determines is not an 323
eligible expenditure. If the director disallows an expenditure, 324
the director shall issue a written notice to the production 325
company stating that the expenditure is disallowed and the 326
reason for the disallowance. Upon examination of the report and 327
disallowance of any expenditures, the director shall determine 328
finally the lesser of the total budgeted eligible expenditures 329
stated in the application submitted under division (B) of this 330
section or the actual eligible expenditures for the purpose of 331
computing the amount of the credit. 332

(E) No credit shall be allowed under section 5726.55, 333
5733.59, 5747.66, or 5751.54 of the Revised Code unless the 334
director has reviewed the report and made the determination 335
prescribed by division (D) of this section. 336

(F) A certificate owner may transfer all or part of a tax credit authorized by this section to any other person. To effectuate the transfer, the transferor must notify the tax commissioner, in writing, that the transferor is transferring the right to claim all or part of the credit. The transferor shall identify in that notification the certificate number, the name and tax identification number of the transferee, the amount of credit sold or transferred to the transferee, and, if applicable, the amount of credit retained by the transferor. The transferee may claim the amount of credit received under this division pursuant to and in the manner required under section 5726.55, 5733.59, 5747.66, or 5751.54 of the Revised Code.

Any person to which a credit has been transferred under this division may transfer the right to claim all or part of the transferred credit amount to any other person, in the same manner prescribed by this division for the initial transfer, including that any such transfer be reported by the transferor to the tax commissioner as described in this division.

(G) This state reserves the right to refuse the use of this state's name in the credits of any tax credit-eligible motion picture production or program of any Broadway theatrical production.

~~(G)(1)~~ (H)(1) The director of development in consultation with the tax commissioner shall adopt rules for the administration of this section, including rules setting forth and governing the criteria for determining whether a motion picture or Broadway theatrical production is a tax credit-eligible production; activities that constitute the production or postproduction of a motion picture or Broadway theatrical production; reporting sufficient evidence of reviewable

progress; expenditures that qualify as eligible expenditures; a- 367
~~schedule and deadlines for applications to be submitted and~~ 368
~~reviewed; a competitive process for approving credits based on~~ 369
~~likely economic impact in this state and development of a~~ 370
~~permanent workforce in motion picture or theatrical production~~ 371
~~industries in this state; consideration of geographic~~ 372
~~distribution of credits; and implementation of the program~~ 373
described in division ~~(H)~~ (I) of this section; and requirements 374
related to the use of an Ohio promotional logo under division 375
(B) (2) (b) of this section. The rules shall be adopted under 376
Chapter 119. of the Revised Code. 377

Notwithstanding any provision of section 121.95 of the 378
Revised Code to the contrary, a regulatory restriction contained 379
in a rule adopted under this division is not subject to sections 380
121.95 to 121.953 of the Revised Code. 381

(2) To cover the administrative costs of the program, the 382
director shall require each applicant to pay an application fee 383
equal to the lesser of ten thousand dollars or one per cent of 384
the estimated value of the tax credit as stated in the 385
application. The fees collected shall be credited to the tax 386
incentives operating fund created in section 122.174 of the 387
Revised Code. All grants, gifts, fees, and contributions made to 388
the director for marketing and promotion of the motion picture 389
industry within this state shall also be credited to the fund. 390

~~(H)~~ (3) The director of development shall create forms for 391
the applications described in divisions (B) and (C) of this 392
section and publish those forms on the web site of the 393
department of development. The director shall create and publish 394
separate forms for motion pictures and for Broadway theatrical 395
productions. 396

(I) The director of development shall establish a program 397
for the training of Ohio residents who are or wish to be 398
employed in the film or multimedia industry. Under the program, 399
the director shall: 400

(1) Certify individuals as film and multimedia trainees. 401
In order to receive such a certification, an individual must be 402
an Ohio resident, have participated in relevant on-the-job 403
training or have completed a relevant training course approved 404
by the director, and have met any other requirements established 405
by the director. 406

(2) Accept applications from production companies that 407
intend to hire and provide on-the-job training to one or more 408
certified film and multimedia trainees who will be employed in 409
the company's tax credit-eligible production; 410

(3) Upon completion of a tax-credit eligible production, 411
and upon the receipt of any salary information and other 412
documentation required by the director, authorize a 413
reimbursement payment to each production company whose 414
application was approved under division ~~(H) (2)~~ (I) (2) of this 415
section. The payment shall equal fifty per cent of the salaries 416
paid to film and multimedia trainees employed in the production. 417

(J) The amendments to this section by S.B. 4 of the 135th 418
general assembly apply only to tax credit applications submitted 419
or approved in fiscal years 2024 through 2027. 420

(K) The director of development shall develop and adopt a 421
system of metrics to evaluate the economic impact of the 422
amendments to this section by S.B. 4 of the 135th general 423
assembly and of the tax credit authorized under section 122.852 424
of the Revised Code. The information evaluated shall include all 425

of the following: 426

(a) The amount of tax credits awarded under this section 427
and section 122.852 of the Revised Code during fiscal years 2024 428
through 2027; 429

(b) The number of permanent employment positions created 430
as a result of each tax credit awarded during that period; 431

(c) The amount of new state and local tax revenue 432
collected as a direct or indirect result of each tax credit 433
awarded during that period; 434

(d) With respect the credit authorized under section 435
122.852 of the Revised Code, the number of capital improvement 436
projects for which a credit was awarded; 437

(e) Any other information the director determines is 438
relevant to evaluating the economic impact of the tax credits 439
awarded during that period. 440

Any metrics adopted by the director under this section 441
shall not be implemented unless they are approved by the 442
controlling board. 443

Sec. 122.852. (A) As used in this section: 444

(1) "Capital improvement project" means a project that 445
consists of acquiring, constructing, rehabilitating, repairing, 446
redeveloping, expanding, or improving facilities located, or 447
equipment used in this state for production and postproduction 448
of motion pictures or Broadway theatrical productions. 449

(2) "Qualified expenditures" means expenditures incurred 450
by a production company after June 30, 2023, for goods and 451
services purchased from a registered business and consumed 452
directly for a capital improvement project. "Qualified 453

expenditures" include accounting or auditing expenditures 454
incurred in connection with the report required by division (F) 455
of this section if paid to an independent certified public 456
accountant certified, or an accounting firm registered under 457
Chapter 4701. of the Revised Code. "Qualified expenditures" do 458
not include eligible expenditures for which a production company 459
received a tax credit under section 122.85 of the Revised Code. 460

(3) "Certificate owner" means a production company to 461
which a tax credit certificate is issued under division (H) of 462
this section or a person to which all or part of a tax credit is 463
transferred under division (I) of this section. 464

(4) "Production company," "eligible expenditures," "motion 465
picture," "broadway theatrical production," and "registered 466
business" have the same meanings as in section 122.85 of the 467
Revised Code. 468

(B) In fiscal years 2024 through 2027, for the purpose of 469
encouraging and developing strong film and theater industries in 470
this state, the director of development may award refundable tax 471
credits to production companies that complete a capital 472
improvement project expected to have a positive economic impact 473
in this state as a whole, or in any community in this state in 474
which the facilities or equipment involved in the project are or 475
will be located. A credit is allowed against the taxes imposed 476
by section 5726.02, 5747.02, or 5751.02 of the Revised Code. A 477
production company may apply to the director for a credit on a 478
form and in the manner prescribed by rules adopted under 479
division (J) of this section. An application may be submitted 480
before, during, or after completion of the capital improvement 481
project and shall include all of the following information: 482

(1) The name, address, telephone number, and taxpayer 483

identification number of the production company; 484

(2) A detailed description of the capital improvement 485
project including the location of the facilities or equipment 486
involved in the project and an explanation of how those 487
facilities or equipment are intended to be used in the 488
production or postproduction of motion pictures or Broadway 489
theatrical productions in this state; 490

(3) (a) If the capital improvement project is complete at 491
the time the application is submitted, a schedule documenting 492
the progression of the project from its commencement to its 493
completion; 494

(b) If the capital improvement project is not complete at 495
the time the application is submitted, a schedule for the 496
progression, completion, and, if applicable, commencement of the 497
project. 498

(4) An estimate of the amount of the project's qualified 499
expenditures that have been or will be incurred by the 500
production company and, if the project is not complete at the 501
time the application is submitted, documentation of the 502
company's financial ability to complete the project, including 503
documentation that shows the company has secured funding, other 504
than the tax credit authorized by this section, equal to at 505
least fifty per cent of the total cost of the project; 506

(5) The estimated credit amount, which shall equal the 507
lesser of five million dollars or twenty-five per cent of the 508
production company's estimated qualified expenditures; 509

(6) The estimated economic impact of the capital 510
improvement project in this state as a whole, and in any 511
community in this state in which the facilities or equipment 512

involved in the project are or will be located; 513

(7) Any other information considered necessary by the 514
director. 515

(C) The director shall review, evaluate, and approve 516
applications in one round per fiscal year. For each round, the 517
director shall rank applications on the basis of the capital 518
improvement project's likely positive economic impact and effect 519
on developing a permanent workforce in motion picture or 520
theatrical production industries in the state as a whole, and in 521
any community in this state in which the facilities or equipment 522
involved in the project are or will be located. The effect on 523
developing a permanent workforce in the motion picture or 524
theatrical production industries shall be evaluated first by the 525
number of new jobs created and second by amount of payroll added 526
with respect to employees in this state. The director shall 527
approve applications in the order of their ranking, from those 528
with the greatest positive economic impact and workforce 529
development effect to those with the least positive economic 530
impact and workforce development effect. The director shall not 531
approve an application or issue a tax credit certificate for a 532
capital improvement project that is not likely to have a 533
positive economic impact or workforce development impact in 534
either the state as a whole, or any community in this state in 535
which the facilities or equipment involved in the project are or 536
will be located. 537

(D) The director shall not approve more than one hundred 538
million dollars in estimated tax credits per fiscal year 539
provided that, for fiscal years 2024, 2025, and 2026, if the 540
amount of estimated credits approved under this section is less 541
than the maximum annual amount, the amount not approved for that 542

fiscal year shall be added to the maximum annual amount that may 543
be approved for the following fiscal year. 544

If the director rescinds approval of a capital improvement 545
project under division (E)(2) of this section, the estimated 546
credit amount attributed to that project shall be added back to 547
the maximum annual credit amount for that fiscal year. If the 548
actual credit amount computed under division (I) of this section 549
is less than the estimated credit amount approved by the 550
director, the difference shall be added back to the maximum 551
annual credit amount for that fiscal year. 552

(E)(1) Within ninety days after the director of 553
development approves a capital improvement project that was not 554
complete at the time of the production company's application, 555
the production company shall submit sufficient evidence of 556
reviewable progress to the director. The director may request 557
additional updates from the production company regarding the 558
progression of the project as often as the director considers 559
necessary until the project is complete or approval of the 560
project is rescinded. The production company shall respond to 561
each such request within thirty days. 562

(2) The director may rescind approval of a capital 563
improvement project if the production company fails to timely 564
submit evidence of reviewable progress or respond to the 565
director's request for a project update, as required by division 566
(E)(1) of this section, or if the director determines that the 567
progression of the project is significantly behind the schedule 568
submitted in the tax credit application. The director shall 569
rescind approval of a project that does not begin within ninety 570
days after the date the application is approved unless the 571
production company shows good cause for the delay, meaning that 572

the project was delayed due to unforeseeable circumstances 573
beyond the production company's control or due to action or 574
inaction by a government agency. 575

(3) The director shall notify the production company upon 576
rescinding approval of a capital improvement project. Nothing in 577
this section prohibits the production company from reapplying 578
for approval of the same capital improvement project. 579

(F) (1) A production company whose capital improvement 580
project is approved by the director of development shall engage, 581
at the company's expense, an independent certified public 582
accountant to examine the company's qualified expenditures. 583
Within ninety days after the director approves the project or 584
within ninety days after a project approved by the director is 585
complete, whichever is later, the certified public accountant 586
shall issue a report to the company and to the director that 587
includes all of the following: 588

(a) The amount of the company's actual qualified 589
expenditures; 590

(b) Completed copies of all accounting and auditing forms 591
required by the director in connection with the capital 592
improvement project; 593

(c) An itemized review of all contract and expense items 594
of ten thousand dollars or more that are reported as qualified 595
expenditures; 596

(d) An itemized review of at least one-half of the 597
contract and expense items of less than ten thousand dollars 598
that are reported as qualified expenditures, both in terms of 599
the total number of such contracts and items and the total 600
amount of qualified expenditures reported for such contracts and 601

items;

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(e) Certification that all goods and services reported as
qualified expenditures were purchased and consumed in this
state.

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(2) Upon receiving and examining the report, the director
may disallow any expenditure the director determines is not a
qualified expenditure. If the director disallows an expenditure,
the director shall issue a written notice to the production
company stating that the expenditure is disallowed and the
reason for the disallowance. Upon examination of the report and
disallowance of any expenditures, the director shall determine
the production company's actual qualified expenditures for the
purpose of computing the amount of the credit.

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(3) Qualified expenditures reported by the production
company are subject to inspection and examination by the tax
commissioner or employees of the commissioner under section
5703.19 of the Revised Code and any other applicable law. Once
the qualified expenditures are finally determined under section
5703.19 of the Revised Code and division (F)(2) of this section,
the credit amount is not subject to adjustment unless the
director determines an error was committed in the computation of
the credit amount.

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(G) After reviewing the report and making the
determination prescribed by division (F) of this section, the
director of development shall issue a tax credit certificate to
the production company. The director, in consultation with the
tax commissioner, shall prescribe the form and manner of issuing
certificates. The director shall assign a unique identifying
number to each tax credit certificate and shall record the
certificate in a register devised and maintained by the director

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for that purpose. The certificate shall state the amount of the 632
credit and the amount of the qualified expenditures upon which 633
the credit is based. Upon issuance of a certificate, the 634
director shall certify to the tax commissioner the name of the 635
production company to which the certificate was issued, the 636
amount of qualified expenditures shown on the certificate, the 637
amount of the credit, and any other information required by the 638
rules adopted to administer this section. 639

(H) The credit amount stated on the tax credit certificate 640
shall equal the lesser of the following: 641

(1) Twenty-five per cent of the production company's 642
actual qualified expenditures, as determined by the director of 643
development under division (F) of this section; 644

(2) The estimated credit amount specified in the 645
production company's tax credit application under division (B) 646
(5) of this section; 647

(3) Five million dollars. 648

(I) A certificate owner may transfer all or part of a tax 649
credit authorized by this section to any other person. To 650
effectuate the transfer, the transferor must notify the tax 651
commissioner, in writing, that the transferor is transferring 652
the right to claim all or part of the credit. The transferor 653
shall identify in that notification the certificate number, the 654
name and tax identification number of the transferee, the amount 655
of credit sold or transferred to the transferee, and, if 656
applicable, the amount of credit retained by the transferor. The 657
transferee may claim the amount of credit received under this 658
division pursuant to and in the manner required under section 659
5726.58, 5747.67, or 5751.55 of the Revised Code. 660

Any person to which a credit has been transferred under 661
this division may transfer the right to claim all or part of the 662
transferred credit amount to any other person, in the same 663
manner prescribed by this division for the initial transfer, 664
including that any such transfer be reported by the transferor 665
to the tax commissioner as described in this division. 666

(J) The director of development, in consultation with the 667
tax commissioner, shall adopt rules in accordance with Chapter 668
119. of the Revised Code for the administration of this section, 669
including rules setting forth and governing the criteria for 670
reporting sufficient evidence of reviewable progress; 671
expenditures that are qualified expenditures; a schedule and 672
deadlines for applications to be submitted and reviewed; a 673
competitive process for approving credits based on likely 674
economic impact and development of a permanent workforce in 675
motion picture or theatrical production industries; and 676
consideration of geographic distribution of credits. 677

To cover the administrative costs of the program, the 678
director shall require each applicant to pay an application fee 679
equal to the lesser of ten thousand dollars or one per cent of 680
the estimated value of the tax credit as stated in the 681
application. The fees collected shall be credited to the tax 682
incentives operating fund created in section 122.174 of the 683
Revised Code. 684

Notwithstanding any provision of section 121.95 of the 685
Revised Code to the contrary, a regulatory restriction contained 686
in a rule adopted under this division is not subject to sections 687
121.95 to 121.953 of the Revised Code. 688

Sec. 5726.55. (A) Any term used in this section has the 689
same meaning as in section 122.85 of the Revised Code. 690

(B) A taxpayer may claim a refundable credit against the
tax imposed under this chapter for each person included in the
annual report of the taxpayer that is a certificate owner of a
tax credit certificate issued under section 122.85 of the
Revised Code. The credit shall be claimed for the taxable year
in which the certificate is issued by the director of
development~~services~~. The credit amount equals the amount stated
in the certificate or the portion of that amount owned by the
certificate owner. The credit shall be claimed in the order
required under section 5726.98 of the Revised Code. If the
credit amount exceeds the tax otherwise due under section
5726.02 of the Revised Code after deducting all other credits
preceding the credit in the order prescribed in section 5726.98
of the Revised Code, the excess shall be refunded to the
taxpayer.

(C) Nothing in this section shall allow a taxpayer to
claim more than one credit per tax credit-eligible production.

Sec. 5726.58. (A) Any term used in this section has the
same meaning as in section 122.852 of the Revised Code.

(B) A taxpayer may claim a refundable credit against the
tax imposed under this chapter for each person included in the
annual report of the taxpayer that is a certificate owner of a
tax credit certificate issued under section 122.852 of the
Revised Code. The credit shall be claimed for the taxable year
in which the certificate is issued by the director of
development. The credit amount equals the amount stated on the
certificate or the portion of that amount owned by the
certificate owner. The credit shall be claimed in the order
required under section 5726.98 of the Revised Code. If the
credit amount exceeds the tax otherwise due under section

5726.02 of the Revised Code after deducting all other credits 721
preceding the credit in the order prescribed in section 5726.98 722
of the Revised Code, the excess shall be refunded to the 723
taxpayer. 724

(C) Nothing in this section allows a taxpayer to claim 725
more than one credit per capital improvement project. 726

Sec. 5726.98. (A) To provide a uniform procedure for 727
calculating the amount of tax due under section 5726.02 of the 728
Revised Code, a taxpayer shall claim any credits to which the 729
taxpayer is entitled under this chapter in the following order: 730

The nonrefundable job retention credit under division (B) 731
of section 5726.50 of the Revised Code; 732

The nonrefundable credit for purchases of qualified low- 733
income community investments under section 5726.54 of the 734
Revised Code; 735

The nonrefundable credit for qualified research expenses 736
under section 5726.56 of the Revised Code; 737

The nonrefundable credit for qualifying dealer in 738
intangibles taxes under section 5726.57 of the Revised Code; 739

The refundable credit for rehabilitating an historic 740
building under section 5726.52 of the Revised Code; 741

The refundable job retention or job creation credit under 742
division (A) of section 5726.50 of the Revised Code; 743

The refundable credit under section 5726.53 of the Revised 744
Code for losses on loans made under the Ohio venture capital 745
program under sections 150.01 to 150.10 of the Revised Code; 746

The refundable motion picture and Broadway theatrical 747

production credit under section 5726.55 of the Revised Code; 748

The refundable credit for film and theater capital 749
improvement projects under section 5726.58 of the Revised Code. 750

(B) For any credit except the refundable credits 751
enumerated in this section, the amount of the credit for a 752
taxable year shall not exceed the tax due after allowing for any 753
other credit that precedes it in the order required under this 754
section. Any excess amount of a particular credit may be carried 755
forward if authorized under the section creating that credit. 756
Nothing in this chapter shall be construed to allow a taxpayer 757
to claim, directly or indirectly, a credit more than once for a 758
taxable year. 759

Sec. 5733.59. (A) Any term used in this section has the 760
same meaning as in section 122.85 of the Revised Code. 761

(B) There is allowed a credit against the tax imposed by 762
section 5733.06 of the Revised Code for any corporation that is 763
the certificate owner of a tax credit certificate issued under 764
section 122.85 of the Revised Code. The credit shall be claimed 765
for the taxable year in which the certificate is issued by the 766
director of development. The credit amount equals the amount 767
stated in the certificate or the portion of that amount owned by 768
the certificate owner. The credit shall be claimed in the order 769
required under section 5733.98 of the Revised Code. If the 770
credit amount exceeds the tax otherwise due under section 771
5733.06 of the Revised Code after deducting all other credits in 772
that order, the excess shall be refunded. 773

(C) If, pursuant to division (G) of section 5733.01 of the 774
Revised Code, the corporation is not required to pay tax under 775
this chapter, the corporation may file an annual report under 776

section 5733.02 of the Revised Code and claim the credit 777
authorized by this section. Nothing in this section allows a 778
corporation to claim more than one credit per tax credit- 779
eligible production. 780

Sec. 5747.66. (A) Any term used in this section has the 781
same meaning as in section 122.85 of the Revised Code. 782

(B) There is allowed a credit against a taxpayer's 783
aggregate tax liability under section 5747.02 of the Revised 784
Code for any individual who, on the last day of the individual's 785
taxable year, is the certificate owner of a tax credit 786
certificate issued under section 122.85 of the Revised Code. The 787
credit shall be claimed for the taxable year that includes the 788
date the certificate was issued by the director of development. 789
The credit amount equals the amount stated in the certificate or 790
the portion of that amount owned by the certificate owner. The 791
credit shall be claimed in the order required under section 792
5747.98 of the Revised Code. If the credit amount exceeds the 793
aggregate amount of tax otherwise due under section 5747.02 of 794
the Revised Code after deducting all other credits in that 795
order, the excess shall be refunded. 796

Nothing in this section limits or disallows pass-through 797
treatment of the credit. 798

Nothing in this section allows a person to claim more than 799
one credit per tax credit-eligible production. 800

Sec. 5747.67. (A) Any term used in this section has the 801
same meaning as in section 122.852 of the Revised Code. 802

(B) There is allowed a credit against a taxpayer's 803
aggregate tax liability under section 5747.02 of the Revised 804
Code for any individual who, on the last day of the individual's 805

taxable year, is the certificate owner of a tax credit 806
certificate issued under section 122.852 of the Revised Code. 807
The credit shall be claimed for the taxpayer's taxable year that 808
includes the date the certificate was issued by the director of 809
development. The credit amount equals the amount stated in the 810
certificate or the portion of that amount owned by the 811
certificate owner. The credit shall be claimed in the order 812
required under section 5747.98 of the Revised Code. If the 813
credit amount exceeds the aggregate amount of tax otherwise due 814
under section 5747.02 of the Revised Code after deducting all 815
other credits in that order, the excess shall be refunded. 816

(C) Nothing in this section limits or disallows pass- 817
through treatment of the credit. Nothing in this section allows 818
a person to claim more than one credit per capital improvement 819
project. 820

Sec. 5747.98. (A) To provide a uniform procedure for 821
calculating a taxpayer's aggregate tax liability under section 822
5747.02 of the Revised Code, a taxpayer shall claim any credits 823
to which the taxpayer is entitled in the following order: 824

Either the retirement income credit under division (B) of 825
section 5747.055 of the Revised Code or the lump sum retirement 826
income credits under divisions (C), (D), and (E) of that 827
section; 828

Either the senior citizen credit under division (F) of 829
section 5747.055 of the Revised Code or the lump sum 830
distribution credit under division (G) of that section; 831

The dependent care credit under section 5747.054 of the 832
Revised Code; 833

The credit for displaced workers who pay for job training 834

under section 5747.27 of the Revised Code;	835
The campaign contribution credit under section 5747.29 of	836
the Revised Code;	837
The twenty-dollar personal exemption credit under section	838
5747.022 of the Revised Code;	839
The joint filing credit under division (G) of section	840
5747.05 of the Revised Code;	841
The earned income credit under section 5747.71 of the	842
Revised Code;	843
The nonrefundable credit for education expenses under	844
section 5747.72 of the Revised Code;	845
The nonrefundable credit for donations to scholarship	846
granting organizations under section 5747.73 of the Revised	847
Code;	848
The nonrefundable credit for tuition paid to a	849
nonchartered nonpublic school under section 5747.75 of the	850
Revised Code;	851
The nonrefundable vocational job credit under section	852
5747.057 of the Revised Code;	853
The nonrefundable job retention credit under division (B)	854
of section 5747.058 of the Revised Code;	855
The enterprise zone credit under section 5709.66 of the	856
Revised Code;	857
The credit for beginning farmers who participate in a	858
financial management program under division (B) of section	859
5747.77 of the Revised Code;	860
The credit for commercial vehicle operator training	861

expenses under section 5747.82 of the Revised Code;	862
The credit for selling or renting agricultural assets to	863
beginning farmers under division (A) of section 5747.77 of the	864
Revised Code;	865
The credit for purchases of qualifying grape production	866
property under section 5747.28 of the Revised Code;	867
The small business investment credit under section 5747.81	868
of the Revised Code;	869
The nonrefundable lead abatement credit under section	870
5747.26 of the Revised Code;	871
The opportunity zone investment credit under section	872
122.84 of the Revised Code;	873
The enterprise zone credits under section 5709.65 of the	874
Revised Code;	875
The research and development credit under section 5747.331	876
of the Revised Code;	877
The credit for rehabilitating a historic building under	878
section 5747.76 of the Revised Code;	879
The nonresident credit under division (A) of section	880
5747.05 of the Revised Code;	881
The credit for a resident's out-of-state income under	882
division (B) of section 5747.05 of the Revised Code;	883
The refundable motion picture and Broadway theatrical	884
production credit under section 5747.66 of the Revised Code;	885
<u>The refundable credit for film and theater capital</u>	886
<u>improvement projects under section 5747.67 of the Revised Code;</u>	887

The refundable jobs creation credit or job retention 888
credit under division (A) of section 5747.058 of the Revised 889
Code; 890

The refundable credit for taxes paid by a qualifying 891
entity granted under section 5747.059 of the Revised Code; 892

The refundable credits for taxes paid by a qualifying 893
pass-through entity granted under division (I) of section 894
5747.08 of the Revised Code; 895

The refundable credit under section 5747.80 of the Revised 896
Code for losses on loans made to the Ohio venture capital 897
program under sections 150.01 to 150.10 of the Revised Code; 898

The refundable credit for rehabilitating a historic 899
building under section 5747.76 of the Revised Code; 900

The refundable credit under section 5747.39 of the Revised 901
Code for taxes levied under section 5747.38 of the Revised Code 902
paid by an electing pass-through entity. 903

(B) For any credit, except the refundable credits 904
enumerated in this section and the credit granted under division 905
(H) of section 5747.08 of the Revised Code, the amount of the 906
credit for a taxable year shall not exceed the taxpayer's 907
aggregate amount of tax due under section 5747.02 of the Revised 908
Code, after allowing for any other credit that precedes it in 909
the order required under this section. Any excess amount of a 910
particular credit may be carried forward if authorized under the 911
section creating that credit. Nothing in this chapter shall be 912
construed to allow a taxpayer to claim, directly or indirectly, 913
a credit more than once for a taxable year. 914

Sec. 5751.54. (A) Any term used in this section has the 915
same meaning as in section 122.85 of the Revised Code. 916

(B) There is allowed a refundable credit against the tax 917
imposed by section 5751.02 of the Revised Code for any person 918
that is the certificate owner of a tax credit certificate issued 919
under section 122.85 of the Revised Code. The credit shall be 920
claimed for the tax period in which the certificate is issued by 921
the director of development~~services~~. The credit amount equals 922
the amount stated in the certificate or the portion of that 923
amount owned by the certificate owner. The credit shall be 924
claimed in the order required under section 5751.98 of the 925
Revised Code. If the credit amount exceeds the tax otherwise due 926
under section 5751.02 of the Revised Code after deducting all 927
other credits in that order, the excess shall be refunded. 928

(C) Nothing in this section allows a person to claim more 929
than one credit per tax credit-eligible production. 930

Sec. 5751.55. (A) Any term used in this section has the 931
same meaning as in section 122.852 of the Revised Code. 932

(B) There is allowed a refundable credit against the tax 933
imposed by section 5751.02 of the Revised Code for any person 934
that is the certificate owner of a tax credit certificate issued 935
under section 122.852 of the Revised Code. The credit shall be 936
claimed for the tax period in which the certificate is issued by 937
the director of development. The credit amount equals the amount 938
stated in the certificate or the portion of that amount owned by 939
the certificate owner. The credit shall be claimed in the order 940
required under section 5751.98 of the Revised Code. If the 941
credit amount exceeds the tax otherwise due under section 942
5751.02 of the Revised Code after deducting all other credits in 943
that order, the excess shall be refunded. 944

(C) Nothing in this section allows a person to claim more 945
than one credit per capital improvement project. 946

Sec. 5751.98. (A) To provide a uniform procedure for 947
calculating the amount of tax due under this chapter, a taxpayer 948
shall claim any credits to which it is entitled in the following 949
order: 950

The nonrefundable jobs retention credit under division (B) 951
of section 5751.50 of the Revised Code; 952

The nonrefundable credit for qualified research expenses 953
under division (B) of section 5751.51 of the Revised Code; 954

The nonrefundable credit for a borrower's qualified 955
research and development loan payments under division (B) of 956
section 5751.52 of the Revised Code; 957

The nonrefundable credit for calendar years 2010 to 2029 958
for unused net operating losses under division (B) of section 959
5751.53 of the Revised Code; 960

The refundable motion picture and Broadway theatrical 961
production credit under section 5751.54 of the Revised Code; 962

The refundable credit for film and theater capital 963
improvement projects under section 5751.55 of the Revised Code; 964

The refundable jobs creation credit or job retention 965
credit under division (A) of section 5751.50 of the Revised 966
Code; 967

The refundable credit for calendar year 2030 for unused 968
net operating losses under division (C) of section 5751.53 of 969
the Revised Code. 970

(B) For any credit except the refundable credits 971
enumerated in this section, the amount of the credit for a tax 972
period shall not exceed the tax due after allowing for any other 973
credit that precedes it in the order required under this 974

section. Any excess amount of a particular credit may be carried 975
forward if authorized under the section creating the credit. 976

Section 2. That existing sections 122.85, 5726.55, 977
5726.98, 5733.59, 5747.66, 5747.98, 5751.54, and 5751.98 of the 978
Revised Code are hereby repealed. 979

Section 3. Section 5747.98 of the Revised Code is 980
presented in this act as a composite of the section as amended 981
by H.B. 95, S.B. 166, and S.B. 246, all of the 134th General 982
Assembly. The General Assembly, applying the principle stated in 983
division (B) of section 1.52 of the Revised Code that amendments 984
are to be harmonized if reasonably capable of simultaneous 985
operation, finds that the composite is the resulting version of 986
the section in effect prior to the effective date of the section 987
as presented in this act. 988