

**I\_135\_0084-2**

**135th General Assembly**

**Regular Session**

**2023-2024**

**Sub. S. B. No. 4**

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**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

<u>production company for the purposes described in this division.</u>	47
<u>The purchase or rental of a good or service not listed in the</u>	48
<u>table may still qualify as an eligible expenditure if such</u>	49
<u>purchase or rental meets the requirements of this division.</u>	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 Research Yes, if acquired from a registered business

G Secretaries Yes

H Script printing Yes, if acquired from a registered business

I PRODUCER AND STAFF EXPENDITURES

J Executive producers Yes

K Line producers Yes

L Associate producers Yes

M Other producers Yes

N Secretaries Yes

O Assistants Yes

P Purchases and supplies Yes, if acquired from a registered business

Q Entertainment No

R DIRECTOR AND STAFF EXPENDITURES

S Directors Yes

T Dialogue coaches Yes

U Secretaries Yes

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>	No
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>	No
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>

registered business

AL Casting directors Yes

AM Casting assistants Yes

AN Casting office expenses Yes, if acquired from a registered business

AO TRAVEL AND LIVING EXPENDITURES

AP Producer travel Yes

AQ Producer's assistants travel Yes

AR Director travel Yes

AS Director's assistants travel Yes

AT Talent travel Yes

AU Talent travel per diem No

AV PRODUCTION STAFF EXPENDITURES

AW Production managers Yes

AX Production supervisors Yes

AY First assistant directors Yes

AZ Second assistant directors and trainees Yes

BA Script supervisors Yes

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 ELECTRICAL EXPENDITURES

EK Chief lighting technicians Yes

EL Lighting assistants and technicians Yes

EM Rig and strike Yes

EN Generator operators Yes

EO Generator assistants Yes

EP Special equipment operators Yes

EQ Electric hookup Yes, if acquired from a  
registered business

ER Current Yes, if acquired from a  
registered business

ES Expendables, gels, and other purchases Yes, if acquired from a  
registered business

ET Globes and carbons Yes, if acquired from a  
registered business

EU Rentals Yes, if acquired from a  
registered business

EV Electrical package Yes, if acquired from a  
registered business

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>

		<u>registered business</u>
GI	<u>SPECIAL PHOTOGRAPHY</u> <u>EXPENDITURES</u>	
GJ	<u>Process operating</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
GK	<u>Blue screen</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
GL	<u>Matte shots contact</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
GM	<u>Matte crew expenses</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
GN	<u>Animation</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
GO	<u>Miniature contact</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
GP	<u>Miniature expenses</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
GQ	<u>Computer graphics</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
GR	<u>Equipment rental</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
GS	<u>EXTRA TALENT EXPENDITURES</u>	

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 supplies Yes, if acquired from a 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>

registered business

JU Phone system installation Yes, if acquired from a registered business

JV Phone charges Yes, if acquired from a registered business

JW Mobile phone charges Yes, if acquired from a registered business

JX Office equipment rental Yes, if acquired from a registered business

JY Information technology services Yes, if acquired from a registered business

JZ VIDEOTAPE EXPENDITURES

KA Supervision Yes

KB Technical directors Yes

KC Video operators Yes

KD Video recordists Yes

KE Additional labor Yes

KF Purchases Yes, if acquired from a registered business

KG Supplies Yes, if acquired from a registered business

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>

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

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>

America seal

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 Union dues Yes

TZ Meal penalties Yes

UA Retroactive pay No

UB Employer taxes No

UC State and federal unemployment insurance Yes

(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 production, long run production, or tour launch that is directed, managed, and performed by a professional cast and crew and that is directly associated with New York city's broadway theater district.	75 76 77 78 79
(7) "Prebroadway production" means a live stage production that is scheduled for presentation in New York city's broadway theater district after the original or adaptive version is performed in a qualified production facility.	80 81 82 83
(8) "Long run production" means a live stage production that is scheduled to be performed at a qualified production facility for <del>more than five</del> <u>or more</u> weeks, with an average of at least six performances per week.	84 85 86 87
(9) "Tour launch" means a live stage production for which the activities comprising the technical period are conducted at a qualified production facility before a tour of the original or adaptive version of the production begins.	88 89 90 91
(10) "Qualified production facility" means a facility located in this state that is used in the development or presentation to the public of theater productions.	92 93 94
(11) "Registered business" means an individual, <u>corporation, pass-through entity, as defined in section 5733.04 of the Revised Code, or other form of business association that has filed articles of incorporation or any other documents or applications with the secretary of state as established in section 111.16, 1329.01, 1701.04, or elsewhere in the Revised Code as a condition precedent to engaging in business in this state.</u>	95 96 97 98 99 100 101 102

(B)—(B) (1) For the purpose of encouraging and developing  
strong film and theater industries in this state, the director  
of development may certify a motion picture or broadway  
theatrical production produced in whole or in part in this state  
by a production company as a tax credit-eligible production. In  
the case of a television series, the director may certify the  
production of each episode of the series as a separate tax  
credit-eligible production. A production company shall apply for  
certification of a motion picture or broadway theatrical  
production as a tax credit-eligible production on a form and in  
the manner prescribed by the director. Each application shall  
include the following information:

(1)—(a) The name and telephone number of the production  
company;

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

(3)—(c) A list of the first preproduction date through the  
last production and postproduction dates in Ohio and, in the  
case of a broadway theatrical production, a list of each  
scheduled performance in a qualified production facility;

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

(5)—(e) The total production budget;

(6)—(f) The total budgeted eligible expenditures and the  
percentage that amount is of the total production budget of the  
motion picture or broadway theatrical production;

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

(8) <u>(h) The level of employment of cast and crew who reside in Ohio;</u>	131 132
(9) <u>(i) A synopsis of the script;</u>	133
(10) <u>(j) In the case of a motion picture, the shooting script;</u>	134 135
(11) <u>(k) A creative elements list that includes the names of the principal cast and crew and the producer and director;</u>	136 137
(12) <u>(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;</u>	138 139 140 141 142 143
(13) <u>(m) Estimated value of the tax credit based upon total budgeted eligible expenditures;</u>	144 145
(14) <u>(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;</u>	146 147 148
(o) <u>Estimated amount of state and local taxes to be generated in this state from the production;</u>	149 150
(15) <u>(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;</u>	151 152 153 154
(16) <u>(q) Any other information considered necessary by the director.</u>	155 156
<u>(2) The director of development shall not certify a motion</u>	157

<u>picture or broadway theatrical production as a tax credit-</u>	158
<u>eligible production unless the following conditions are met:</u>	159
<u>(a) The director determines that the production is likely</u>	160
<u>to have a positive economic impact in this state as a whole or</u>	161
<u>in any community in this state in which the production company's</u>	162
<u>budgeted eligible expenditures have been or will be incurred,</u>	163
<u>demonstrated either through short-term expenditures or long-term</u>	164
<u>investments that would not have otherwise occurred or by</u>	165
<u>generating an increase in state and local tax collections.</u>	166
<u>(b) If the production is a film, television production,</u>	167
<u>music video, or interactive game, the production company agrees</u>	168
<u>to display a logo that promotes Ohio in the production and to</u>	169
<u>include a link to the department of development on the</u>	170
<u>production's web site.</u>	171
<u>(3) Within ninety days after certification of a motion</u>	172
<u>picture or broadway theatrical production as a tax credit-</u>	173
<u>eligible production, and any time thereafter upon the request of</u>	174
<u>the director, the production company shall present to the</u>	175
<u>director sufficient evidence of reviewable progress. If the</u>	176
<u>production company fails to present sufficient evidence, the</u>	177
<u>director may rescind the certification. If the production of a</u>	178
<u>motion picture or broadway theatrical production does not begin</u>	179
<u>within ninety days after the date it is certified as a tax</u>	180
<u>credit-eligible production, the director shall rescind the</u>	181
<u>certification unless the director finds that the production</u>	182
<u>company shows good cause for the delay, meaning that the</u>	183
<u>production was delayed due to unforeseeable circumstances beyond</u>	184
<u>the production company's control or due to action or inaction by</u>	185
<u>a government agency. Upon rescission, the director shall notify</u>	186
<u>the applicant production company that the certification has been</u>	187

rescinded. Nothing in this section prohibits ~~an applicant a production company whose tax credit-eligible production certification has been rescinded from submitting a subsequent application for certification of the same motion picture or broadway theatrical production. For the purpose of division (B) (3) of this section, production of a broadway theatrical production begins on the date the production is first performed in a qualified production facility identified in the application.~~ 188  
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(C) (1) ~~A production company whose Upon completion of a motion picture or broadway theatrical production has been that is certified as a tax credit-eligible production, the production company~~ may apply to the director of development ~~on or after July 1, 2009,~~ for a refundable credit against the tax imposed by section 5726.02, 5733.06, 5747.02, or 5751.02 of the Revised Code. The director in consultation with the tax commissioner shall prescribe the form and manner of the application and the information or documentation required to be submitted with the application. 197  
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(2) The credit is amount shall be determined as follows: 207

(a) If the total budgeted eligible expenditures stated in the application submitted under division (B) of this section or the actual eligible expenditures as finally determined under division (D) of this section, whichever is least, is less than or equal to three hundred thousand dollars, no credit is allowed; 208  
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(b) If the total budgeted eligible expenditures stated in the application submitted under division (B) of this section or the actual eligible expenditures as finally determined under division (D) of this section, whichever is least, is greater 214  
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than three hundred thousand dollars, the credit equals thirty  
per cent of the least of such budgeted or actual eligible  
expenditure amounts. 218  
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~~(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, and approve tax credit applications on a continuing basis. No tax credit certificate may be issued before the completion of the tax credit-eligible production. Not more than forty million dollars of tax credit may be allowed per fiscal year provided that, for any fiscal year in which the amount of tax credits allowed under this section is less than that maximum annual amount, the amount not allowed for that fiscal year shall be added to the maximum annual amount that may be allowed for the following fiscal year.~~

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

~~the motion picture or theatrical production industries shall be evaluated first by the number of new jobs created and second by amount of payroll added with respect to employees in this state.~~ 279  
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~~The director shall approve productions in the order of their ranking, from those with the greatest positive economic impact and workforce development effect to those with the least positive economic impact and workforce development effect.~~ 282  
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(D) (1) A production company whose motion picture or broadway theatrical production has been certified as a tax credit-eligible production shall engage, at the company's expense, an independent certified public accountant to examine the company's production, postproduction, and, in the case of a broadway theatrical production, advertising and promotion expenditures, to identify the expenditures that qualify as eligible expenditures. The 286  
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(2) The certified public accountant shall issue a report to the company and to the director of development ~~certifying~~ that includes all of the following: 294  
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(a) The amount of the company's actual eligible expenditures and any other information; 297  
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(b) Completed copies of all accounting and auditing forms required by the director in connection with the tax credit-eligible production; 299  
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301

(c) Certification that, to the extent required by division (A) (4) of this section, all persons to which the production company paid amounts reported as eligible expenditures are registered businesses; 302  
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(d) An itemized review of all contract and expense items of ten thousand dollars or more that are reported as eligible 306  
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<u>expenditures;</u>	308
<u>(e) An itemized review of at least one-half of the contract and expense items of less than ten thousand dollars that are reported as eligible expenditures, both in terms of the total number of such contracts and items and the total amount of eligible expenditures reported for such contracts and items;</u>	309 310 311 312 313
<u>(f) Certification that all eligible expenditures were incurred on or after the date that the motion picture or broadway theatrical production was certified as a tax credit-eligible production and on or before the date the production was complete;</u>	314 315 316 317 318
<u>(g) Certification that all goods and services reported as eligible expenditures were purchased and consumed in this state.</u>	319 320
<u>Upon—</u>	321
<u>(3) Upon receiving and examining the report, the director may disallow any expenditure the director determines is not an eligible 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 finally the lesser of the total budgeted eligible expenditures stated in the application submitted under division (B) of this section or the actual eligible expenditures for the purpose of computing the amount of the credit.</u>	322 323 324 325 326 327 328 329 330 331 332
<u>(E) No credit shall be allowed under section 5726.55, 5733.59, 5747.66, or 5751.54 of the Revised Code unless the director has reviewed the report and made the determination prescribed by division (D) of this section.</u>	333 334 335 336

(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. 337  
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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. 349  
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(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. 355  
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(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 359  
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progress; expenditures that qualify as eligible expenditures; a—  
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schedule and deadlines for applications to be submitted and—  
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reviewed; a competitive process for approving credits based on—  
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likely economic impact in this state and development of a—  
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permanent workforce in motion picture or theatrical production—  
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industries in this state; consideration of geographic—  
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distribution of credits; and implementation of the program  
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described in division (H)—(I) of this section; and requirements  
374  
related to the use of an Ohio promotional logo under division  
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(B) (2) (b) of this section. The rules shall be adopted under  
376  
Chapter 119. of the Revised Code.  
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Notwithstanding any provision of section 121.95 of the  
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Revised Code to the contrary, a regulatory restriction contained  
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in a rule adopted under this division is not subject to sections  
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121.95 to 121.953 of the Revised Code.  
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(2) To cover the administrative costs of the program, the  
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director shall require each applicant to pay an application fee  
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equal to the lesser of ten thousand dollars or one per cent of  
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the estimated value of the tax credit as stated in the  
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application. The fees collected shall be credited to the tax  
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incentives operating fund created in section 122.174 of the  
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Revised Code. All grants, gifts, fees, and contributions made to  
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the director for marketing and promotion of the motion picture  
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industry within this state shall also be credited to the fund.  
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(H)—(3) The director of development shall create forms for  
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the applications described in divisions (B) and (C) of this  
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section and publish those forms on the web site of the  
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department of development. The director shall create and publish  
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separate forms for motion pictures and for broadway theatrical  
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productions.  
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(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

<u>identification number of the production company;</u>	484
<u>(2) A detailed description of the capital improvement project including the location of the facilities or equipment involved in the project and an explanation of how those facilities or equipment are intended to be used in the production or postproduction of motion pictures or broadway theatrical productions in this state;</u>	485 486 487 488 489 490
<u>(3) (a) If the capital improvement project is complete at the time the application is submitted, a schedule documenting the progression of the project from its commencement to its completion;</u>	491 492 493 494
<u>(b) If the capital improvement project is not complete at the time the application is submitted, a schedule for the progression, completion, and, if applicable, commencement of the project.</u>	495 496 497 498
<u>(4) An estimate of the amount of the project's qualified expenditures that have been or will be incurred by the production company and, if the project is not complete at the time the application is submitted, documentation of the company's financial ability to complete the project, including documentation that shows the company has secured funding, other than the tax credit authorized by this section, equal to at least fifty per cent of the total cost of the project;</u>	499 500 501 502 503 504 505 506
<u>(5) The estimated credit amount, which shall equal the lesser of five million dollars or twenty-five per cent of the production company's estimated qualified expenditures;</u>	507 508 509
<u>(6) The estimated economic impact of the capital improvement project in this state as a whole, and in any community in this state in which the facilities or equipment</u>	510 511 512

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

<u>items;</u>	602
<u>(e) Certification that all goods and services reported as qualified expenditures were purchased and consumed in this state.</u>	603
<u>(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.</u>	606
<u>(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.</u>	615
<u>(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</u>	624

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

<u>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.</u>	721
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<u>(C) Nothing in this section allows a taxpayer to claim more than one credit per capital improvement project.</u>	725
	726
<b>Sec. 5726.98.</b> (A) To provide a uniform procedure for calculating the amount of tax due under section 5726.02 of the Revised Code, a taxpayer shall claim any credits to which the taxpayer is entitled under this chapter in the following order:	727
	728
	729
	730
The nonrefundable job retention credit under division (B) of section 5726.50 of the Revised Code;	731
	732
The nonrefundable credit for purchases of qualified low-income community investments under section 5726.54 of the Revised Code;	733
	734
	735
The nonrefundable credit for qualified research expenses under section 5726.56 of the Revised Code;	736
	737
The nonrefundable credit for qualifying dealer in intangibles taxes under section 5726.57 of the Revised Code;	738
	739
The refundable credit for rehabilitating an historic building under section 5726.52 of the Revised Code;	740
	741
The refundable job retention or job creation credit under division (A) of section 5726.50 of the Revised Code;	742
	743
The refundable credit under section 5726.53 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	744
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The refundable motion picture and broadway theatrical	747

production credit under section 5726.55 of the Revised Code;	748
<u>The refundable credit for film and theater capital</u>	749
<u>improvement projects under section 5726.58 of the Revised Code.</u>	750
(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	751 752 753 754 755 756 757 758 759
<b>Sec. 5733.59.</b> (A) Any term used in this section has the same meaning as in section 122.85 of the Revised Code.	760 761
(B) There is allowed a credit against the tax imposed by section 5733.06 of the Revised Code for any corporation that is the 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. The credit amount equals the amount stated in the certificate <u>or the portion of that amount owned by</u> <u>the certificate owner.</u> The credit shall be claimed in the order required under section 5733.98 of the Revised Code. If the credit amount exceeds the tax otherwise due under section 5733.06 of the Revised Code after deducting all other credits in that order, the excess shall be refunded.	762 763 764 765 766 767 768 769 770 771 772 773
(C) If, pursuant to division (G) of section 5733.01 of the Revised Code, the corporation is not required to pay tax under this chapter, the corporation may file an annual report under	774 775 776

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

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

(B) There is allowed a credit against a taxpayer's  
aggregate tax liability under section 5747.02 of the Revised  
Code for any individual who, on the last day of the individual's  
taxable year, is the 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 that includes the  
date the certificate was issued by the director of development.  
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  
5747.98 of the Revised Code. If the credit amount exceeds the  
aggregate amount of tax otherwise due under section 5747.02 of  
the Revised Code after deducting all other credits in that  
order, the excess shall be refunded.

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

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

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

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

<u>taxable year, is the certificate owner of a tax credit</u>	806
<u>certificate issued under section 122.852 of the Revised Code.</u>	807
<u>The credit shall be claimed for the taxpayer's taxable year that</u>	808
<u>includes the date the certificate was issued by the director of</u>	809
<u>development. The credit amount equals the amount stated in the</u>	810
<u>certificate or the portion of that amount owned by the</u>	811
<u>certificate owner. The credit shall be claimed in the order</u>	812
<u>required under section 5747.98 of the Revised Code. If the</u>	813
<u>credit amount exceeds the aggregate amount of tax otherwise due</u>	814
<u>under section 5747.02 of the Revised Code after deducting all</u>	815
<u>other credits in that order, the excess shall be refunded.</u>	816
<u>(C) Nothing in this section limits or disallows pass-</u>	817
<u>through treatment of the credit. Nothing in this section allows</u>	818
<u>a person to claim more than one credit per capital improvement</u>	819
<u>project.</u>	820
<b>Sec. 5747.98.</b> (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 the Revised Code;	836
The twenty-dollar personal exemption credit under section 5747.022 of the Revised Code;	837
The joint filing credit under division (G) of section 5747.05 of the Revised Code;	838
The earned income credit under section 5747.71 of the Revised Code;	839
The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;	840
The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	841
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	842
The nonrefundable vocational job credit under section 5747.057 of the Revised Code;	843
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	844
The enterprise zone credit under section 5709.66 of the Revised Code;	845
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	846
The credit for commercial vehicle operator training	847
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expenses under section 5747.82 of the Revised Code;	862
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	863
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The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	866
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The small business investment credit under section 5747.81 of the Revised Code;	868
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The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	870
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The opportunity zone investment credit under section 122.84 of the Revised Code;	872
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The enterprise zone credits under section 5709.65 of the Revised Code;	874
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The research and development credit under section 5747.331 of the Revised Code;	876
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The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	878
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The nonresident credit under division (A) of section 5747.05 of the Revised Code;	880
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The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	882
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The refundable motion picture and broadway theatrical production credit under section 5747.66 of the Revised Code;	884
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<u>The refundable credit for film and theater capital improvement projects under section 5747.67 of the Revised Code;</u>	886
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The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	888 889 890
The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	891 892
The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	893 894 895
The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	896 897 898
The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	899 900
The refundable credit under section 5747.39 of the Revised Code for taxes levied under section 5747.38 of the Revised Code paid by an electing pass-through entity.	901 902 903
(B) For any credit, except the refundable credits enumerated in this section and the credit granted under division (H) of section 5747.08 of the Revised Code, the amount of the credit for a taxable year shall not exceed the taxpayer's aggregate amount of tax due under section 5747.02 of the Revised Code, after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	904 905 906 907 908 909 910 911 912 913 914
<b>Sec. 5751.54.</b> (A) Any term used in this section has the same meaning as in section 122.85 of the Revised Code.	915 916

(B) There is allowed a refundable credit against the tax  
imposed by section 5751.02 of the Revised Code for any person  
that is the certificate owner of a tax credit certificate issued  
under section 122.85 of the Revised Code. The credit shall be  
claimed for the tax period 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 5751.98 of the  
Revised Code. If the credit amount exceeds the tax otherwise due  
under section 5751.02 of the Revised Code after deducting all  
other credits in that order, the excess shall be refunded.

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

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

(B) There is allowed a refundable credit against the tax  
imposed by section 5751.02 of the Revised Code for any person  
that is the certificate owner of a tax credit certificate issued  
under section 122.852 of the Revised Code. The credit shall be  
claimed for the tax period in which the certificate is issued by  
the director of development. 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 5751.98 of the Revised Code. If the  
credit amount exceeds the tax otherwise due under section  
5751.02 of the Revised Code after deducting all other credits in  
that order, the excess shall be refunded.

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

<b>Sec. 5751.98.</b> (A) To provide a uniform procedure for calculating the amount of tax due under this chapter, a taxpayer shall claim any credits to which it is entitled in the following order:	947 948 949 950
The nonrefundable jobs retention credit under division (B) of section 5751.50 of the Revised Code;	951 952
The nonrefundable credit for qualified research expenses under division (B) of section 5751.51 of the Revised Code;	953 954
The nonrefundable credit for a borrower's qualified research and development loan payments under division (B) of section 5751.52 of the Revised Code;	955 956 957
The nonrefundable credit for calendar years 2010 to 2029 for unused net operating losses under division (B) of section 5751.53 of the Revised Code;	958 959 960
The refundable motion picture and broadway theatrical production credit under section 5751.54 of the Revised Code;	961 962
<u>The refundable credit for film and theater capital improvement projects under section 5751.55 of the Revised Code;</u>	963 964
The refundable jobs creation credit or job retention credit under division (A) of section 5751.50 of the Revised Code;	965 966 967
The refundable credit for calendar year 2030 for unused net operating losses under division (C) of section 5751.53 of the Revised Code.	968 969 970
(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a tax period shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this	971 972 973 974

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