

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**S. B. No. 129**

**Senator Koehler**

**Cosponsors: Senators Lang, Romanchuk**

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To amend sections 5725.98, 5726.98, 5729.98, 1  
5747.98, and 5751.98 and to enact sections 2  
5725.39, 5726.62, 5727.242, 5727.301, 5729.22, 3  
5736.51, 5747.74, and 5751.56 of the Revised 4  
Code to authorize a refundable tax credit for a 5  
portion of employer group health plan premiums. 6

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

**Section 1.** That sections 5725.98, 5726.98, 5729.98, 7  
5747.98, and 5751.98 be amended and sections 5725.39, 5726.62, 8  
5727.242, 5727.301, 5729.22, 5736.51, 5747.74, and 5751.56 of 9  
the Revised Code be enacted to read as follows: 10

**Sec. 5725.39.** (A) As used in this section: 11

(1) "Health benefit plan," "basic health care services," 12  
and "resident" have the same meanings as in section 5751.56 of 13  
the Revised Code. 14

(2) "Taxpayer" means a domestic insurance company subject 15  
to the tax imposed under section 5725.18 of the Revised Code. 16

(B) There is allowed a refundable credit against the tax 17  
imposed by section 5725.18 of the Revised Code for a taxpayer 18  
that purchases a group health benefit plan that provides 19

coverage for basic health care services to one or more of the 20  
taxpayer's employees who are residents. The credit shall equal 21  
one and three-tenths per cent of the portion of the premiums 22  
paid by the taxpayer during the calendar year to purchase such a 23  
plan for the taxpayer's employees who are residents. No person 24  
shall claim the credit authorized by this section based on 25  
coverage provided through a program of self-insurance. 26

The credit shall be claimed in the order required under 27  
section 5725.98 of the Revised Code. If the credit amount 28  
exceeds the tax otherwise due under section 5725.18 of the 29  
Revised Code after deducting all other credits in that order, 30  
the excess shall be refunded to the taxpayer. 31

No credit shall be allowed under this section on the basis 32  
of group health benefit plan premiums if those premiums are the 33  
basis of a credit claimed under section 5726.62, 5727.242, 34  
5727.301, 5729.22, 5736.51, 5747.74, or 5751.56 of the Revised 35  
Code. 36

**Sec. 5725.98.** (A) To provide a uniform procedure for 37  
calculating the amount of tax imposed by section 5725.18 of the 38  
Revised Code that is due under this chapter, a taxpayer shall 39  
claim any credits and offsets against tax liability to which it 40  
is entitled in the following order: 41

The credit for an insurance company or insurance company 42  
group under section 5729.031 of the Revised Code; 43

The credit for eligible employee training costs under 44  
section 5725.31 of the Revised Code; 45

The credit for purchasers of qualified low-income 46  
community investments under section 5725.33 of the Revised Code; 47

The nonrefundable job retention credit under division (B) 48

of section 122.171 of the Revised Code; 49

The nonrefundable credit for investments in rural business 50  
growth funds under section 122.152 of the Revised Code; 51

The nonrefundable Ohio low-income housing tax credit under 52  
section 5725.36 of the Revised Code; 53

The nonrefundable affordable single-family home credit 54  
under section 5725.37 of the Revised Code; 55

The nonrefundable credit for contributing capital to a 56  
transformational mixed use development project under section 57  
5725.35 of the Revised Code; 58

The nonrefundable opportunity zone investment credit under 59  
section 5725.38 of the Revised Code; 60

The offset of assessments by the Ohio life and health 61  
insurance guaranty association permitted by section 3956.20 of 62  
the Revised Code; 63

The refundable credit for rehabilitating a historic 64  
building under section 5725.34 of the Revised Code; 65

The refundable credit for Ohio job retention under former 66  
division (B) (2) or (3) of section 122.171 of the Revised Code as 67  
those divisions existed before September 29, 2015, the effective 68  
date of the amendment of this section by H.B. 64 of the 131st 69  
general assembly; 70

The refundable credit for Ohio job creation under section 71  
5725.32 of the Revised Code; 72

The refundable credit under section 5725.19 of the Revised 73  
Code for losses on loans made under the Ohio venture capital 74  
program under sections 150.01 to 150.10 of the Revised Code; 75

The refundable credit for employer health benefit plan 76  
premiums under section 5725.39 of the Revised Code. 77

(B) For any credit except the refundable credits 78  
enumerated in this section, the amount of the credit for a 79  
taxable year shall not exceed the tax due after allowing for any 80  
other credit that precedes it in the order required under this 81  
section. Any excess amount of a particular credit may be carried 82  
forward if authorized under the section creating that credit. 83  
Nothing in this chapter shall be construed to allow a taxpayer 84  
to claim, directly or indirectly, a credit more than once for a 85  
taxable year. 86

**Sec. 5726.62.** (A) As used in this section, "health benefit 87  
plan," "basic health care services," and "resident" have the 88  
same meanings as in section 5751.56 of the Revised Code. 89

(B) There is allowed a refundable credit against the tax 90  
imposed by section 5726.02 of the Revised Code for a taxpayer 91  
that purchases a group health benefit plan that provides 92  
coverage for basic health care services to one or more of the 93  
taxpayer's employees who are residents. The credit shall equal 94  
one and three-tenths per cent of the portion of the premiums 95  
paid by the taxpayer during the taxable year to purchase such a 96  
plan for the taxpayer's employees who are residents. No person 97  
shall claim the credit authorized by this section based on 98  
coverage provided through a program of self-insurance. 99

The credit shall be claimed in the order required under 100  
section 5726.98 of the Revised Code. If the credit amount 101  
exceeds the tax otherwise due under section 5726.02 of the 102  
Revised Code after deducting all other credits in that order, 103  
the excess shall be refunded to the taxpayer. 104

No credit shall be allowed under this section on the basis 105  
of group health benefit plan premiums if those premiums are the 106  
basis of a credit claimed under section 5725.39, 5727.242, 107  
5727.301, 5729.22, 5736.51, 5747.74, or 5751.56 of the Revised 108  
Code. 109

**Sec. 5726.98.** (A) To provide a uniform procedure for 110  
calculating the amount of tax due under section 5726.02 of the 111  
Revised Code, a taxpayer shall claim any credits to which the 112  
taxpayer is entitled under this chapter in the following order: 113

The nonrefundable job retention credit under division (B) 114  
of section 5726.50 of the Revised Code; 115

The nonrefundable credit for purchases of qualified low- 116  
income community investments under section 5726.54 of the 117  
Revised Code; 118

The nonrefundable credit for qualified research expenses 119  
under section 5726.56 of the Revised Code; 120

The nonrefundable credit for qualifying dealer in 121  
intangibles taxes under section 5726.57 of the Revised Code; 122

The nonrefundable Ohio low-income housing tax credit under 123  
section 5726.58 of the Revised Code; 124

The nonrefundable affordable single-family home credit 125  
under section 5726.60 of the Revised Code; 126

The nonrefundable welcome home Ohio (WHO) program credit 127  
under section 122.633 of the Revised Code; 128

The nonrefundable opportunity zone investment credit under 129  
section 5726.61 of the Revised Code; 130

The refundable credit for rehabilitating an historic 131

building under section 5726.52 of the Revised Code;	132
The refundable job retention or job creation credit under	133
division (A) of section 5726.50 of the Revised Code;	134
The refundable credit under section 5726.53 of the Revised	135
Code for losses on loans made under the Ohio venture capital	136
program under sections 150.01 to 150.10 of the Revised Code;	137
The refundable motion picture and Broadway theatrical	138
production credit under section 5726.55 of the Revised Code;	139
The refundable credit for film and theater capital	140
improvement projects under section 5726.59 of the Revised Code;	141
<u>The refundable credit for employer health benefit plan</u>	142
<u>premiums under section 5726.62 of the Revised Code.</u>	143
(B) For any credit except the refundable credits	144
enumerated in this section, the amount of the credit for a	145
taxable year shall not exceed the tax due after allowing for any	146
other credit that precedes it in the order required under this	147
section. Any excess amount of a particular credit may be carried	148
forward if authorized under the section creating that credit.	149
Nothing in this chapter shall be construed to allow a taxpayer	150
to claim, directly or indirectly, a credit more than once for a	151
taxable year.	152
<b><u>Sec. 5727.242.</u></b> (A) As used in this section:	153
<u>(1) "Health benefit plan," "basic health care services,"</u>	154
<u>and "resident" have the same meanings as in section 5751.56 of</u>	155
<u>the Revised Code.</u>	156
<u>(2) "Taxpayer" means a person subject to the tax imposed</u>	157
<u>by section 5727.24 of the Revised Code.</u>	158

(B) There is hereby allowed a refundable credit against 159  
the tax imposed by section 5727.24 of the Revised Code for a 160  
taxpayer that purchases a group health benefit plan that 161  
provides coverage for basic health care services to one or more 162  
of the taxpayer's employees who are residents. The credit shall 163  
equal one and three-tenths per cent of the portion of the 164  
premiums paid by the taxpayer during the calendar quarter or 165  
calendar year, as applicable, to purchase such a plan for the 166  
taxpayer's employees who are residents. No person shall claim 167  
the credit authorized by this section based on coverage provided 168  
through a program of self-insurance. 169

The taxpayer shall claim the credit after the credit 170  
authorized in sections 5727.241 and 5727.291 of the Revised 171  
Code. Any credit amount in excess of the taxpayer's tax 172  
liability shall be refunded to the taxpayer. 173

No credit shall be allowed under this section on the basis 174  
of group health benefit plan premiums if those premiums are the 175  
basis of a credit claimed under section 5725.39, 5726.62, 176  
5727.301, 5729.22, 5736.51, 5747.74, or 5751.56 of the Revised 177  
Code. 178

**Sec. 5727.301. (A) As used in this section:** 179

(1) "Health benefit plan," "basic health care services," 180  
and "resident" have the same meanings as in section 5751.56 of 181  
the Revised Code. 182

(2) "Taxpayer" means a person subject to the tax imposed 183  
by section 5727.30 of the Revised Code. 184

(B) There is hereby allowed a refundable credit against 185  
the tax imposed by section 5727.30 of the Revised Code for a 186  
taxpayer that purchases a group health benefit plan that 187

provides coverage for basic health care services to one or more 188  
of the taxpayer's employees who are residents. The credit shall 189  
equal one and three-tenths per cent of the portion of the 190  
premiums paid by the taxpayer during the calendar year to 191  
purchase such a plan for the taxpayer's employees who are 192  
residents. No person shall claim the credit authorized by this 193  
section based on coverage provided through a program of self- 194  
insurance. 195

The taxpayer shall claim the credit after the credit 196  
authorized in section 5727.29 of the Revised Code. Any credit 197  
amount in excess of the taxpayer's tax liability shall be 198  
refunded to the taxpayer. 199

No credit shall be allowed under this section on the basis 200  
of group health benefit plan premiums if those premiums are the 201  
basis of a credit claimed under section 5725.39, 5726.62, 202  
5727.242, 5729.22, 5736.51, 5747.74, or 5751.56 of the Revised 203  
Code. 204

**Sec. 5729.22.** (A) As used in this section: 205

(1) "Health benefit plan," "basic health care services," 206  
and "resident" have the same meanings as in section 5751.56 of 207  
the Revised Code. 208

(2) "Taxpayer" means a foreign insurance company subject 209  
to the tax imposed by section 5729.03 of the Revised Code. 210

(B) There is allowed a refundable credit against the tax 211  
imposed by section 5729.03 of the Revised Code for a taxpayer 212  
that purchases a group health benefit plan that provides 213  
coverage for basic health care services to one or more of the 214  
taxpayer's employees who are residents. The credit shall equal 215  
one and three-tenths per cent of the portion of the premiums 216



paid by the taxpayer during the calendar year to purchase such a 217  
plan for the taxpayer's employees who are residents. No person 218  
shall claim the credit authorized by this section based on 219  
coverage provided through a program of self-insurance. 220

The credit shall be claimed in the order required under 221  
section 5729.98 of the Revised Code. If the credit amount 222  
exceeds the tax otherwise due under section 5729.03 of the 223  
Revised Code after deducting all other credits in that order, 224  
the excess shall be refunded to the taxpayer. 225

No credit shall be allowed under this section on the basis 226  
of group health benefit plan premiums if those premiums are the 227  
basis of a credit claimed under section 5726.39, 5726.62, 228  
5727.242, 5727.301, 5736.51, 5747.74, or 5751.56 of the Revised 229  
Code. 230

**Sec. 5729.98.** (A) To provide a uniform procedure for 231  
calculating the amount of tax due under this chapter, a taxpayer 232  
shall claim any credits and offsets against tax liability to 233  
which it is entitled in the following order: 234

The credit for an insurance company or insurance company 235  
group under section 5729.031 of the Revised Code; 236

The credit for eligible employee training costs under 237  
section 5729.07 of the Revised Code; 238

The credit for purchases of qualified low-income community 239  
investments under section 5729.16 of the Revised Code; 240

The nonrefundable job retention credit under division (B) 241  
of section 122.171 of the Revised Code; 242

The nonrefundable credit for investments in rural business 243  
growth funds under section 122.152 of the Revised Code; 244

The nonrefundable Ohio low-income housing tax credit under	245
section 5729.19 of the Revised Code;	246
The nonrefundable affordable single-family home credit	247
under section 5729.20 of the Revised Code;	248
The nonrefundable credit for contributing capital to a	249
transformational mixed use development project under section	250
5729.18 of the Revised Code;	251
The nonrefundable opportunity zone investment credit under	252
section 5729.21 of the Revised Code;	253
The offset of assessments by the Ohio life and health	254
insurance guaranty association against tax liability permitted	255
by section 3956.20 of the Revised Code;	256
The refundable credit for rehabilitating a historic	257
building under section 5729.17 of the Revised Code;	258
The refundable credit for Ohio job retention under former	259
division (B) (2) or (3) of section 122.171 of the Revised Code as	260
those divisions existed before September 29, 2015, the effective	261
date of the amendment of this section by H.B. 64 of the 131st	262
general assembly;	263
The refundable credit for Ohio job creation under section	264
5729.032 of the Revised Code;	265
The refundable credit under section 5729.08 of the Revised	266
Code for losses on loans made under the Ohio venture capital	267
program under sections 150.01 to 150.10 of the Revised Code;	268
<u>The refundable credit for employer health benefit plan</u>	269
<u>premiums under section 5729.22 of the Revised Code.</u>	270
(B) For any credit except the refundable credits	271

enumerated in this section, the amount of the credit for a 272  
taxable year shall not exceed the tax due after allowing for any 273  
other credit that precedes it in the order required under this 274  
section. Any excess amount of a particular credit may be carried 275  
forward if authorized under the section creating that credit. 276  
Nothing in this chapter shall be construed to allow a taxpayer 277  
to claim, directly or indirectly, a credit more than once for a 278  
taxable year. 279

Sec. 5736.51. (A) As used in this section, "health benefit 280  
plan," "basic health care services," and "resident" have the 281  
same meanings as in section 5751.56 of the Revised Code. 282

(B) There is allowed a refundable credit against the tax 283  
imposed by this chapter for a taxpayer that purchases a group 284  
health benefit plan that provides coverage for basic health care 285  
services to one or more of the taxpayer's employees who are 286  
residents. The credit shall equal one and three-tenths per cent 287  
of the portion of the premiums paid by the taxpayer during the 288  
tax period to purchase such a plan for the taxpayer's employees 289  
who are residents. No person shall claim the credit authorized 290  
by this section based on coverage provided through a program of 291  
self-insurance. 292

The taxpayer shall claim the credit after any credits 293  
allowed under section 5736.50 of the Revised Code. Any credit 294  
amount in excess of the taxpayer's tax liability shall be 295  
refunded to the taxpayer. 296

No credit shall be allowed under this section on the basis 297  
of group health benefit plan premiums if those premiums are the 298  
basis of a credit claimed under section 5725.39, 5726.62, 299  
5727.242, 5727.301, 5729.22, 5747.74, or 5751.56 of the Revised 300  
Code. 301

Sec. 5747.74. (A) As used in this section, "health benefit 302  
plan" and "basic health care services" have the same meanings as 303  
in section 5751.56 of the Revised Code. 304

(B) There is allowed a refundable credit against the 305  
taxpayer's aggregate tax liability under section 5747.02 of the 306  
Revised Code for a taxpayer that purchases a group health 307  
benefit plan that provides coverage for basic health care 308  
services to one or more of the taxpayer's employees who are 309  
residents. The credit shall equal one and three-tenths per cent 310  
of the portion of the premiums paid by the taxpayer during the 311  
taxable year to purchase such a plan for the taxpayer's 312  
employees who are residents. No person shall claim the credit 313  
authorized by this section based on coverage provided through a 314  
program of self-insurance. 315

The credit shall be claimed in the order required under 316  
section 5747.98 of the Revised Code. If the credit amount 317  
exceeds the tax otherwise due under section 5747.02 of the 318  
Revised Code after deducting all other credits in that order, 319  
the excess shall be refunded to the taxpayer. Nothing in this 320  
section limits or disallows pass-through treatment of the 321  
credit. 322

No credit shall be allowed under this section on the basis 323  
of group health benefit plan premiums if those premiums are the 324  
basis of a credit claimed under section 5725.39, 5726.62, 325  
5727.242, 5727.301, 5729.22, 5736.51, or 5751.56 of the Revised 326  
Code. 327

Sec. 5747.98. (A) To provide a uniform procedure for 328  
calculating a taxpayer's aggregate tax liability under section 329  
5747.02 of the Revised Code, a taxpayer shall claim any credits 330  
to which the taxpayer is entitled in the following order: 331

Either the retirement income credit under division (B) of 332  
section 5747.055 of the Revised Code or the lump sum retirement 333  
income credits under divisions (C), (D), and (E) of that 334  
section; 335

Either the senior citizen credit under division (F) of 336  
section 5747.055 of the Revised Code or the lump sum 337  
distribution credit under division (G) of that section; 338

The dependent care credit under section 5747.054 of the 339  
Revised Code; 340

The credit for displaced workers who pay for job training 341  
under section 5747.27 of the Revised Code; 342

The campaign contribution credit under section 5747.29 of 343  
the Revised Code; 344

The twenty-dollar personal exemption credit under section 345  
5747.022 of the Revised Code; 346

The joint filing credit under division (G) of section 347  
5747.05 of the Revised Code; 348

The earned income credit under section 5747.71 of the 349  
Revised Code; 350

The nonrefundable credit for education expenses under 351  
section 5747.72 of the Revised Code; 352

The nonrefundable credit for donations to scholarship 353  
granting organizations under section 5747.73 of the Revised 354  
Code; 355

The nonrefundable credit for tuition paid to a 356  
nonchartered nonpublic school under section 5747.75 of the 357  
Revised Code; 358

The nonrefundable vocational job credit under section	359
5747.057 of the Revised Code;	360
The nonrefundable job retention credit under division (B)	361
of section 5747.058 of the Revised Code;	362
The enterprise zone credit under section 5709.66 of the	363
Revised Code;	364
The credit for beginning farmers who participate in a	365
financial management program under division (B) of section	366
5747.77 of the Revised Code;	367
The credit for commercial vehicle operator training	368
expenses under section 5747.82 of the Revised Code;	369
The nonrefundable welcome home Ohio (WHO) program credit	370
under section 122.633 of the Revised Code;	371
The credit for selling or renting agricultural assets to	372
beginning farmers under division (A) of section 5747.77 of the	373
Revised Code;	374
The credit for purchases of qualifying grape production	375
property under section 5747.28 of the Revised Code;	376
The small business investment credit under section 5747.81	377
of the Revised Code;	378
The nonrefundable lead abatement credit under section	379
5747.26 of the Revised Code;	380
The opportunity zone investment credit under section	381
5747.86 of the Revised Code;	382
The enterprise zone credits under section 5709.65 of the	383
Revised Code;	384
The research and development credit under section 5747.331	385

of the Revised Code;	386
The credit for rehabilitating a historic building under	387
section 5747.76 of the Revised Code;	388
The nonrefundable Ohio low-income housing tax credit under	389
section 5747.83 of the Revised Code;	390
The nonrefundable affordable single-family home credit	391
under section 5747.84 of the Revised Code;	392
The nonresident credit under division (A) of section	393
5747.05 of the Revised Code;	394
The credit for a resident's out-of-state income under	395
division (B) of section 5747.05 of the Revised Code;	396
The refundable motion picture and Broadway theatrical	397
production credit under section 5747.66 of the Revised Code;	398
The refundable credit for film and theater capital	399
improvement projects under section 5747.67 of the Revised Code;	400
The refundable jobs creation credit or job retention	401
credit under division (A) of section 5747.058 of the Revised	402
Code;	403
The refundable credit for taxes paid by a qualifying	404
entity granted under section 5747.059 of the Revised Code;	405
The refundable credits for taxes paid by a qualifying	406
pass-through entity granted under division (I) of section	407
5747.08 of the Revised Code;	408
The refundable credit under section 5747.80 of the Revised	409
Code for losses on loans made to the Ohio venture capital	410
program under sections 150.01 to 150.10 of the Revised Code;	411
The refundable credit for rehabilitating a historic	412

building under section 5747.76 of the Revised Code; 413

The refundable credit under section 5747.39 of the Revised 414  
Code for taxes levied under section 5747.38 of the Revised Code 415  
paid by an electing pass-through entity; 416

The refundable credit for employer health benefit plan 417  
premiums under section 5747.74 of the Revised Code. 418

(B) For any credit, except the refundable credits 419  
enumerated in this section and the credit granted under division 420  
(H) of section 5747.08 of the Revised Code, the amount of the 421  
credit for a taxable year shall not exceed the taxpayer's 422  
aggregate amount of tax due under section 5747.02 of the Revised 423  
Code, after allowing for any other credit that precedes it in 424  
the order required under this section. Any excess amount of a 425  
particular credit may be carried forward if authorized under the 426  
section creating that credit. Nothing in this chapter shall be 427  
construed to allow a taxpayer to claim, directly or indirectly, 428  
a credit more than once for a taxable year. 429

Sec. 5751.56. (A) As used in this section, "health benefit 430  
plan" has the same meaning as in section 3922.01 of the Revised 431  
Code, "basic health care services" has the same meaning as in 432  
section 1751.01 of the Revised Code, and "resident" has the same 433  
meaning as in section 5747.01 of the Revised Code. 434

(B) There is allowed a refundable credit against the tax 435  
imposed by section 5751.02 of the Revised Code for a taxpayer 436  
that purchases a group health benefit plan that provides 437  
coverage for basic health care services to one or more of the 438  
taxpayer's employees who are residents. The credit shall equal 439  
one and three-tenths per cent of the portion of the premiums 440  
paid by the taxpayer during the tax period to purchase such a 441



plan for the taxpayer's employees who are residents. No person 442  
shall claim the credit authorized by this section based on 443  
coverage provided through a program of self-insurance. 444

The credit shall be claimed in the order required under 445  
section 5751.98 of the Revised Code. If the credit amount 446  
exceeds the tax otherwise due under section 5751.02 of the 447  
Revised Code after deducting all other credits in that order, 448  
the excess shall be refunded to the taxpayer. 449

A person that is not required to register with the tax 450  
commissioner under section 5751.04 of the Revised Code and pay 451  
the tax under this chapter may not claim the credit authorized 452  
by this section. 453

(C) No credit shall be allowed under this section on the 454  
basis of group health benefit plan premiums if those premiums 455  
are the basis of a credit claimed under section 5725.39, 456  
5726.62, 5727.242, 5727.301, 5729.22, 5736.51, or 5747.74 of the 457  
Revised Code. 458

**Sec. 5751.98.** (A) To provide a uniform procedure for 459  
calculating the amount of tax due under this chapter, a taxpayer 460  
shall claim any credits to which it is entitled in the following 461  
order: 462

The nonrefundable jobs retention credit under division (B) 463  
of section 5751.50 of the Revised Code; 464

The nonrefundable credit for qualified research expenses 465  
under division (B) of section 5751.51 of the Revised Code; 466

The nonrefundable credit for a borrower's qualified 467  
research and development loan payments under division (B) of 468  
section 5751.52 of the Revised Code; 469

The nonrefundable credit for calendar years 2010 to 2029 470  
for unused net operating losses under division (B) of section 471  
5751.53 of the Revised Code; 472

The refundable motion picture and Broadway theatrical 473  
production credit under section 5751.54 of the Revised Code; 474

The refundable credit for film and theater capital 475  
improvement projects under section 5751.55 of the Revised Code; 476

The refundable jobs creation credit or job retention 477  
credit under division (A) of section 5751.50 of the Revised 478  
Code; 479

The refundable credit for calendar year 2030 for unused 480  
net operating losses under division (C) of section 5751.53 of 481  
the Revised Code; 482

The refundable credit for employer health benefit plan 483  
premiums under section 5751.56 of the Revised Code. 484

(B) For any credit except the refundable credits 485  
enumerated in this section, the amount of the credit for a tax 486  
period shall not exceed the tax due after allowing for any other 487  
credit that precedes it in the order required under this 488  
section. Any excess amount of a particular credit may be carried 489  
forward if authorized under the section creating the credit. 490

**Section 2.** That existing sections 5725.98, 5726.98, 491  
5729.98, 5747.98, and 5751.98 of the Revised Code are hereby 492  
repealed. 493

**Section 3.** The enactment by this act of sections 5725.39, 494  
5726.62, 5727.242, 5727.301, 5729.22, 5736.51, 5747.74, and 495  
5751.56 of the Revised Code applies to premiums paid on and 496  
after the effective date of this section by an employer for a 497

group health benefit plan that provides coverage for basic	498
health care services, as those terms are defined in section	499
5751.56 of the Revised Code, as enacted by this act.	500