

As Introduced

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

S. B. No. 4

Senator Schuring

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

(2) "Certificate owner" means a production company to 19

which a tax credit certificate is issued or a person to which 20
all or part of a tax credit is transferred under division (F) of 21
this section. 22

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

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

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

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

The following table indicates whether certain goods and 45
services qualify as eligible expenditures when acquired by a 46
production company for the purposes described in this division. 47
The purchase or rental of a good or service not listed in the 48

table may still qualify as an eligible expenditure if such 49
purchase or rental meets the requirements of this division. 50

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A DEVELOPMENT EXPENDITURES

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

C WRITING EXPENDITURES

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

E Story editors Yes

F Research Yes, if acquired from a
registered business

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

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

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

scouts

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</u> <u>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</u>

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

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

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

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

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

registered business

GI SPECIAL PHOTOGRAPHY
EXPENDITURES

GJ Process operating Yes, if acquired from a
registered business

GK Blue screen Yes, if acquired from a
registered business

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

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

GN Animation Yes, if acquired from a
registered business

GO Miniature contact Yes, if acquired from a
registered business

GP Miniature expenses Yes, if acquired from a
registered business

GQ Computer graphics Yes, if acquired from a
registered business

GR Equipment rental Yes, if acquired from a
registered business

GS EXTRA TALENT EXPENDITURES

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

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

		<u>registered business</u>
HV	<u>MAKEUP AND HAIRDRESSING</u> <u>EXPENDITURES</u>	
HW	<u>Makeup artists</u>	<u>Yes</u>
HX	<u>Key makeup</u>	<u>Yes</u>
HY	<u>Additional makeup artists</u>	<u>Yes</u>
HZ	<u>Additional hairstylists</u>	<u>Yes</u>
IA	<u>Makeup and hairdressing</u> <u>supplies</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
IB	<u>Chair rental</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
IC	<u>Wigs purchase or rental</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
ID	<u>Appliances</u>	<u>Yes, if acquired from a</u> <u>registered business</u>
IE	<u>Box rentals</u>	<u>Yes</u>
IF	<u>SOUND PRODUCTION</u> <u>EXPENDITURES</u>	
IG	<u>Mixers</u>	<u>Yes</u>
IH	<u>Boom operators</u>	<u>Yes</u>
II	<u>Additional sound labor</u>	<u>Yes</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

explicit content. 74

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

picture or Broadway theatrical production as a tax credit- 158
eligible production unless the director determines that the 159
production is likely to have a positive economic impact in this 160
state as a whole or in any community in this state in which the 161
production company's budgeted eligible expenditures have been or 162
will be incurred, demonstrated either through short-term 163
expenditures or long-term investments that would not have 164
otherwise occurred or by generating an increase in state and 165
local tax collections. 166

(3) Within ninety days after certification of a motion 167
picture or Broadway theatrical production as a tax credit- 168
eligible production, and any time thereafter upon the request of 169
the director, the production company shall present to the 170
director sufficient evidence of reviewable progress. If the 171
production company fails to present sufficient evidence, the 172
director may rescind the certification. If the production of a 173
motion picture or Broadway theatrical production does not begin 174
within ninety days after the date it is certified as a tax 175
credit-eligible production, the director shall rescind the 176
certification unless the director finds that the production 177
company shows good cause for the delay, meaning that the 178
production was delayed due to unforeseeable circumstances beyond 179
the production company's control or due to action or inaction by 180
a government agency. Upon rescission, the director shall notify 181
the ~~applicant~~ production company that the certification has been 182
rescinded. Nothing in this section prohibits ~~an applicant a~~ 183
production company whose tax credit-eligible production 184
certification has been rescinded from submitting a subsequent 185
application for certification of the same motion picture or 186
Broadway theatrical production. For the purpose of division (B) 187
(3) of this section, production of a Broadway theatrical 188

production begins on the date the production is first performed 189
in a qualified production facility identified in the 190
application. 191

(C) (1) ~~A production company whose~~ Upon completion of a 192
motion picture or Broadway theatrical production ~~has been that~~ 193
is certified as a tax credit-eligible production, the production 194
company may apply to the director of development ~~on or after~~ 195
~~July 1, 2009,~~ for a refundable credit against the tax imposed by 196
section 5726.02, 5733.06, 5747.02, or 5751.02 of the Revised 197
Code. The director in consultation with the tax commissioner 198
shall prescribe the form and manner of the application and the 199
information or documentation required to be submitted with the 200
application. 201

(2) The credit is amount shall be determined as follows: 202

(a) If the total budgeted eligible expenditures stated in 203
the application submitted under division (B) of this section or 204
the actual eligible expenditures as finally determined under 205
division (D) of this section, whichever is least, is less than 206
or equal to three hundred thousand dollars, no credit is 207
allowed; 208

(b) If the total budgeted eligible expenditures stated in 209
the application submitted under division (B) of this section or 210
the actual eligible expenditures as finally determined under 211
division (D) of this section, whichever is least, is greater 212
than three hundred thousand dollars, the credit equals thirty 213
per cent of the least of such budgeted or actual eligible 214
expenditure amounts. 215

~~(2) Except as provided in division (C) (4) of this section,~~ 216
~~if~~ 217

(3) If the director of development approves a production 218
company's application for a credit, the director shall issue a 219
tax credit certificate to the company. The director in 220
consultation with the tax commissioner shall prescribe the form 221
and manner of issuing certificates. The director shall assign a 222
unique identifying number to each tax credit certificate and 223
shall record the certificate in a register devised and 224
maintained by the director for that purpose. The certificate 225
shall state the amount of ~~the~~ eligible expenditures on which the 226
credit is based and the amount of the credit. Upon the issuance 227
of a certificate, the director shall certify to the tax 228
commissioner the name of the production company to which the 229
certificate was issued, the amount of eligible expenditures 230
shown on the certificate, the amount of the credit, and any 231
other information required by the rules adopted to administer 232
this section. 233

~~(3)~~ (4) The amount of eligible expenditures for which a tax 234
credit may be claimed is subject to inspection and examination 235
by the tax commissioner or employees of the commissioner under 236
section 5703.19 of the Revised Code and any other applicable 237
law. Once the eligible expenditures are finally determined under 238
section 5703.19 of the Revised Code and division (D) of this 239
section, the credit amount is not subject to adjustment unless 240
the director determines an error was committed in the 241
computation of the credit amount. 242

~~(4)~~ (5) The director of development shall accept, review, 243
and approve tax credit applications on a continuing basis. No 244
tax credit certificate may be issued before the completion of 245
the tax credit-eligible production. ~~Not more than forty million-~~ 246
~~dollars of tax credit may be allowed per fiscal year provided~~ 247
~~that, for any fiscal year in which the amount of tax credits~~ 248

~~allowed under this section is less than that maximum annual-~~ 249
~~amount, the amount not allowed for that fiscal year shall be-~~ 250
~~added to the maximum annual amount that may be allowed for the-~~ 251
~~following fiscal year.~~ 252

~~(5) The director shall review and approve applications for-~~ 253
~~tax credits in two rounds each fiscal year. The first round of-~~ 254
~~credits shall be awarded not later than the last day of July of-~~ 255
~~the fiscal year, and the second round of credits shall be-~~ 256
~~awarded not later than the last day of the ensuing January. The-~~ 257
~~amount of credits awarded in the first round of applications-~~ 258
~~each fiscal year shall not exceed twenty million dollars plus-~~ 259
~~any credit allotment that was not awarded in the preceding-~~ 260
~~fiscal year and carried over under division (C) (4) of this-~~ 261
~~section. For each round, the director shall rank applications on-~~ 262
~~the basis of the extent of positive economic impact each tax-~~ 263
~~credit eligible production is likely to have in this state and-~~ 264
~~the effect on developing a permanent workforce in motion picture-~~ 265
~~or theatrical production industries in the state. For the-~~ 266
~~purpose of such ranking, the director shall give priority to-~~ 267
~~tax credit eligible productions that are television series or-~~ 268
~~miniseries due to the long term commitment typically associated-~~ 269
~~with such productions. The economic impact ranking shall be-~~ 270
~~based on the production company's total expenditures in this-~~ 271
~~state directly associated with the tax credit eligible-~~ 272
~~production. The effect on developing a permanent workforce in-~~ 273
~~the motion picture or theatrical production industries shall be-~~ 274
~~evaluated first by the number of new jobs created and second by-~~ 275
~~amount of payroll added with respect to employees in this state.~~ 276

~~The director shall approve productions in the order of-~~ 277
~~their ranking, from those with the greatest positive economic-~~ 278
~~impact and workforce development effect to those with the least-~~ 279

~~positive economic impact and workforce development effect.~~ 280

~~(D)~~ (D) (1) A production company whose motion picture or 281
broadway theatrical production has been certified as a tax 282
credit-eligible production shall engage, at the company's 283
expense, an independent certified public accountant to examine 284
the company's production, postproduction, and, in the case of a 285
broadway theatrical production, advertising and promotion 286
expenditures, to identify the expenditures that qualify as 287
eligible expenditures. ~~The~~ 288

(2) The certified public accountant shall issue a report 289
to the company and to the director of development ~~certifying~~ 290
that includes all of the following: 291

(a) The amount of the company's actual eligible 292
~~expenditures and any other information;~~ 293

(b) Completed copies of all accounting and auditing forms 294
required by the director in connection with the tax credit- 295
eligible production; 296

(c) Certification that, to the extent required by division 297
(A) (4) of this section, all persons to which the production 298
company paid amounts reported as eligible expenditures are 299
registered businesses; 300

(d) An itemized review of all contract and expense items 301
of ten thousand dollars or more that are reported as eligible 302
expenditures; 303

(e) An itemized review of at least one-half of the 304
contract and expense items of less than ten thousand dollars 305
that are reported as eligible expenditures, both in terms of the 306
total number of such contracts and items and the total amount of 307
eligible expenditures reported for such contracts and items; 308

(f) Certification that all eligible expenditures were 309
incurred on or after the date that the motion picture or 310
broadway theatrical production was certified as a tax credit- 311
eligible production and on or before the date the production was 312
complete; 313

(g) Certification that all goods and services reported as 314
eligible expenditures were purchased and consumed in this state. 315
~~Upon-~~ 316

(3) Upon receiving and examining the report, the director 317
may disallow any expenditure the director determines is not an 318
eligible expenditure. If the director disallows an expenditure, 319
the director shall issue a written notice to the production 320
company stating that the expenditure is disallowed and the 321
reason for the disallowance. Upon examination of the report and 322
disallowance of any expenditures, the director shall determine 323
finally the lesser of the total budgeted eligible expenditures 324
stated in the application submitted under division (B) of this 325
section or the actual eligible expenditures for the purpose of 326
computing the amount of the credit. 327

(E) No credit shall be allowed under section 5726.55, 328
5733.59, 5747.66, or 5751.54 of the Revised Code unless the 329
director has reviewed the report and made the determination 330
prescribed by division (D) of this section. 331

(F) A certificate owner may transfer all or part of a tax 332
credit authorized by this section to any other person. To 333
effectuate the transfer, the transferor must notify the tax 334
commissioner, in writing, that the transferor is transferring 335
the right to claim all or part of the credit. The transferor 336
shall identify in that notification the certificate number, the 337
name and tax identification number of the transferee, the amount 338

of credit sold or transferred to the transferee, and, if 339
applicable, the amount of credit retained by the transferor. The 340
transferee may claim the amount of credit received under this 341
division pursuant to and in the manner required under section 342
5726.55, 5733.59, 5747.66, or 5751.54 of the Revised Code. 343

Any person to which a credit has been transferred under 344
this division may transfer the right to claim all or part of the 345
transferred credit amount to any other person, in the same 346
manner prescribed by this division for the initial transfer, 347
including that any such transfer be reported by the transferor 348
to the tax commissioner as described in this division. 349

(G) This state reserves the right to refuse the use of 350
this state's name in the credits of any tax credit-eligible 351
motion picture production or program of any Broadway theatrical 352
production. 353

~~(G)(1) — (H)(1) The director of development in consultation~~ 354
~~with the tax commissioner shall adopt rules for the~~ 355
~~administration of this section, including rules setting forth~~ 356
~~and governing the criteria for determining whether a motion~~ 357
~~picture or Broadway theatrical production is a tax credit-~~ 358
~~eligible production; activities that constitute the production~~ 359
~~or postproduction of a motion picture or Broadway theatrical~~ 360
~~production; reporting sufficient evidence of reviewable~~ 361
~~progress; expenditures that qualify as eligible expenditures; a~~ 362
~~schedule and deadlines for applications to be submitted and~~ 363
~~reviewed; a competitive process for approving credits based on~~ 364
~~likely economic impact in this state and development of a~~ 365
~~permanent workforce in motion picture or theatrical production~~ 366
~~industries in this state; consideration of geographic~~ 367
~~distribution of credits; and implementation of the program~~ 368

described in division ~~(H)~~ (I) of this section. The rules shall 369
be adopted under Chapter 119. of the Revised Code. 370

(2) To cover the administrative costs of the program, the 371
director shall require each applicant to pay an application fee 372
equal to the lesser of ten thousand dollars or one per cent of 373
the estimated value of the tax credit as stated in the 374
application. The fees collected shall be credited to the tax 375
incentives operating fund created in section 122.174 of the 376
Revised Code. All grants, gifts, fees, and contributions made to 377
the director for marketing and promotion of the motion picture 378
industry within this state shall also be credited to the fund. 379

~~(H)~~ (3) The director of development shall create forms for 380
the applications described in divisions (B) and (C) of this 381
section and publish those forms on the web site of the 382
department of development. The director shall create and publish 383
separate forms for motion pictures and for Broadway theatrical 384
productions. 385

(I) The director of development shall establish a program 386
for the training of Ohio residents who are or wish to be 387
employed in the film or multimedia industry. Under the program, 388
the director shall: 389

(1) Certify individuals as film and multimedia trainees. 390
In order to receive such a certification, an individual must be 391
an Ohio resident, have participated in relevant on-the-job 392
training or have completed a relevant training course approved 393
by the director, and have met any other requirements established 394
by the director. 395

(2) Accept applications from production companies that 396
intend to hire and provide on-the-job training to one or more 397

certified film and multimedia trainees who will be employed in 398
the company's tax credit-eligible production-; 399

(3) Upon completion of a tax-credit eligible production, 400
and upon the receipt of any salary information and other 401
documentation required by the director, authorize a 402
reimbursement payment to each production company whose 403
application was approved under division ~~(H) (2)~~ (I) (2) of this 404
section. The payment shall equal fifty per cent of the salaries 405
paid to film and multimedia trainees employed in the production. 406

Sec. 122.852. (A) As used in this section: 407

(1) "Capital improvement project" means a project that 408
consists of acquiring, constructing, rehabilitating, repairing, 409
redeveloping, expanding, or improving facilities located, or 410
equipment used in this state for production and postproduction 411
of motion pictures or Broadway theatrical productions. 412

(2) "Qualified expenditures" means expenditures incurred 413
by a production company after June 30, 2023, for goods and 414
services purchased and consumed directly for a capital 415
improvement project. "Qualified expenditures" include accounting 416
or auditing expenditures incurred in connection with the report 417
required by division (F) of this section if paid to an 418
independent certified public accountant certified, or an 419
accounting firm registered under Chapter 4701. of the Revised 420
Code. "Qualified expenditures" do not include eligible 421
expenditures for which a production company received a tax 422
credit under section 122.85 of the Revised Code. 423

(3) "Certificate owner" means a production company to 424
which a tax credit certificate is issued under division (H) of 425
this section or a person to which all or part of a tax credit is 426

transferred under division (I) of this section. 427

(4) "Production company," "eligible expenditures," "motion 428
picture," and "broadway theatrical production" have the same 429
meanings as in section 122.85 of the Revised Code. 430

(B) For the purpose of encouraging and developing strong 431
film and theater industries in this state, the director of 432
development may award a refundable credit against the tax 433
imposed by section 5726.02, 5747.02, or 5751.02 of the Revised 434
Code to a production company that completes a capital 435
improvement project expected to have a positive economic impact 436
in this state as a whole, or in any community in this state in 437
which the facilities or equipment involved in the project are or 438
will be located. A production company may apply to the director 439
for a credit on a form and in the manner prescribed by rules 440
adopted under division (J) of this section. An application may 441
be submitted before, during, or after completion of the capital 442
improvement project and shall include all of the following 443
information: 444

(1) The name, address, telephone number, and taxpayer 445
identification number of the production company; 446

(2) A detailed description of the capital improvement 447
project including the location of the facilities or equipment 448
involved in the project and an explanation of how those 449
facilities or equipment are intended to be used in the 450
production or postproduction of motion pictures or Broadway 451
theatrical productions in this state; 452

(3) (a) If the capital improvement project is complete at 453
the time the application is submitted, a schedule documenting 454
the progression of the project from its commencement to its 455

completion; 456

(b) If the capital improvement project is not complete at 457
the time the application is submitted, a schedule for the 458
progression, completion, and, if applicable, commencement of the 459
project. 460

(4) An estimate of the amount of the project's qualified 461
expenditures that have been or will be incurred by the 462
production company and, if the project is not complete at the 463
time the application is submitted, documentation of the 464
company's financial ability to complete the project, including 465
documentation that shows the company has secured funding, other 466
than the tax credit authorized by this section, equal to at 467
least fifty per cent of the total cost of the project; 468

(5) The estimated credit amount, which shall equal the 469
lesser of five million dollars or twenty-five per cent of the 470
production company's estimated qualified expenditures; 471

(6) The estimated economic impact of the capital 472
improvement project in this state as a whole, and in any 473
community in this state in which the facilities or equipment 474
involved in the project are or will be located; 475

(7) Any other information considered necessary by the 476
director. 477

(C) The director shall review, evaluate, and approve 478
applications in one round per fiscal year. For each round, the 479
director shall rank applications on the basis of the capital 480
improvement project's likely positive economic impact and effect 481
on developing a permanent workforce in motion picture or 482
theatrical production industries in the state as a whole, and in 483
any community in this state in which the facilities or equipment 484

involved in the project are or will be located. The effect on 485
developing a permanent workforce in the motion picture or 486
theatrical production industries shall be evaluated first by the 487
number of new jobs created and second by amount of payroll added 488
with respect to employees in this state. The director shall 489
approve applications in the order of their ranking, from those 490
with the greatest positive economic impact and workforce 491
development effect to those with the least positive economic 492
impact and workforce development effect. The director shall not 493
approve an application or issue a tax credit certificate for a 494
capital improvement project that is not likely to have a 495
positive economic impact or workforce development impact in 496
either the state as a whole, or any community in this state in 497
which the facilities or equipment involved in the project are or 498
will be located. 499

(D) The director shall not approve more than one hundred 500
million dollars in estimated tax credits per fiscal year 501
provided that, for any fiscal year in which the amount of 502
estimated credits approved under this section is less than the 503
maximum annual amount, the amount not approved for that fiscal 504
year shall be added to the maximum annual amount that may be 505
approved for the following fiscal year. 506

If the director rescinds approval of a capital improvement 507
project under division (E) (2) of this section, the estimated 508
credit amount attributed to that project shall be added back to 509
the maximum annual credit amount for that fiscal year. If the 510
actual credit amount computed under division (I) of this section 511
is less than the estimated credit amount approved by the 512
director, the difference shall be added back to the maximum 513
annual credit amount for that fiscal year. 514

(E) (1) Within ninety days after the director of 515
development approves a capital improvement project that was not 516
complete at the time of the production company's application, 517
the production company shall submit sufficient evidence of 518
reviewable progress to the director. The director may request 519
additional updates from the production company regarding the 520
progression of the project as often as the director considers 521
necessary until the project is complete or approval of the 522
project is rescinded. The production company shall respond to 523
each such request within thirty days. 524

(2) The director may rescind approval of a capital 525
improvement project if the production company fails to timely 526
submit evidence of reviewable progress or respond to the 527
director's request for a project update, as required by division 528
(E) (1) of this section, or if the director determines that the 529
progression of the project is significantly behind the schedule 530
submitted in the tax credit application. The director shall 531
rescind approval of a project that does not begin within ninety 532
days after the date the application is approved unless the 533
production company shows good cause for the delay, meaning that 534
the project was delayed due to unforeseeable circumstances 535
beyond the production company's control or due to action or 536
inaction by a government agency. 537

(3) The director shall notify the production company upon 538
rescinding approval of a capital improvement project. Nothing in 539
this section prohibits the production company from reapplying 540
for approval of the same capital improvement project. 541

(F) (1) A production company whose capital improvement 542
project is approved by the director of development shall engage, 543
at the company's expense, an independent certified public 544

accountant to examine the company's qualified expenditures. 545
Within ninety days after the director approves the project or 546
within ninety days after a project approved by the director is 547
complete, whichever is later, the certified public accountant 548
shall issue a report to the company and to the director that 549
includes all of the following: 550

(a) The amount of the company's actual qualified 551
expenditures; 552

(b) Completed copies of all accounting and auditing forms 553
required by the director in connection with the capital 554
improvement project; 555

(c) An itemized review of all contract and expense items 556
of ten thousand dollars or more that are reported as qualified 557
expenditures; 558

(d) An itemized review of at least one-half of the 559
contract and expense items of less than ten thousand dollars 560
that are reported as qualified expenditures, both in terms of 561
the total number of such contracts and items and the total 562
amount of qualified expenditures reported for such contracts and 563
items; 564

(e) Certification that all goods and services reported as 565
qualified expenditures were purchased and consumed in this 566
state. 567

(2) Upon receiving and examining the report, the director 568
may disallow any expenditure the director determines is not a 569
qualified expenditure. If the director disallows an expenditure, 570
the director shall issue a written notice to the production 571
company stating that the expenditure is disallowed and the 572
reason for the disallowance. Upon examination of the report and 573

disallowance of any expenditures, the director shall determine 574
the production company's actual qualified expenditures for the 575
purpose of computing the amount of the credit. 576

(3) Qualified expenditures reported by the production 577
company are subject to inspection and examination by the tax 578
commissioner or employees of the commissioner under section 579
5703.19 of the Revised Code and any other applicable law. Once 580
the qualified expenditures are finally determined under section 581
5703.19 of the Revised Code and division (F)(2) of this section, 582
the credit amount is not subject to adjustment unless the 583
director determines an error was committed in the computation of 584
the credit amount. 585

(G) After reviewing the report and making the 586
determination prescribed by division (F) of this section, the 587
director of development shall issue a tax credit certificate to 588
the production company. The director, in consultation with the 589
tax commissioner, shall prescribe the form and manner of issuing 590
certificates. The director shall assign a unique identifying 591
number to each tax credit certificate and shall record the 592
certificate in a register devised and maintained by the director 593
for that purpose. The certificate shall state the amount of the 594
credit and the amount of the qualified expenditures upon which 595
the credit is based. Upon issuance of a certificate, the 596
director shall certify to the tax commissioner the name of the 597
production company to which the certificate was issued, the 598
amount of qualified expenditures shown on the certificate, the 599
amount of the credit, and any other information required by the 600
rules adopted to administer this section. 601

(H) The credit amount stated on the tax credit certificate 602
shall equal the lesser of the following: 603

(1) Twenty-five per cent of the production company's 604
actual qualified expenditures, as determined by the director of 605
development under division (F) of this section; 606

(2) The estimated credit amount specified in the 607
production company's tax credit application under division (B) 608
(5) of this section; 609

(3) Five million dollars. 610

(I) A certificate owner may transfer all or part of a tax 611
credit authorized by this section to any other person. To 612
effectuate the transfer, the transferor must notify the tax 613
commissioner, in writing, that the transferor is transferring 614
the right to claim all or part of the credit. The transferor 615
shall identify in that notification the certificate number, the 616
name and tax identification number of the transferee, the amount 617
of credit sold or transferred to the transferee, and, if 618
applicable, the amount of credit retained by the transferor. The 619
transferee may claim the amount of credit received under this 620
division pursuant to and in the manner required under section 621
5726.58, 5747.67, or 5751.55 of the Revised Code. 622

Any person to which a credit has been transferred under 623
this division may transfer the right to claim all or part of the 624
transferred credit amount to any other person, in the same 625
manner prescribed by this division for the initial transfer, 626
including that any such transfer be reported by the transferor 627
to the tax commissioner as described in this division. 628

(J) The director of development, in consultation with the 629
tax commissioner, shall adopt rules in accordance with Chapter 630
119. of the Revised Code for the administration of this section, 631
including rules setting forth and governing the criteria for 632

reporting sufficient evidence of reviewable progress; 633
expenditures that are qualified expenditures; a schedule and 634
deadlines for applications to be submitted and reviewed; a 635
competitive process for approving credits based on likely 636
economic impact and development of a permanent workforce in 637
motion picture or theatrical production industries; and 638
consideration of geographic distribution of credits. 639

To cover the administrative costs of the program, the 640
director shall require each applicant to pay an application fee 641
equal to the lesser of ten thousand dollars or one per cent of 642
the estimated value of the tax credit as stated in the 643
application. The fees collected shall be credited to the tax 644
incentives operating fund created in section 122.174 of the 645
Revised Code. 646

Notwithstanding any provision of section 121.95 of the 647
Revised Code to the contrary, a regulatory restriction contained 648
in a rule adopted under this division is not subject to sections 649
121.95 to 121.953 of the Revised Code. 650

Sec. 5726.55. (A) Any term used in this section has the 651
same meaning as in section 122.85 of the Revised Code. 652

(B) A taxpayer may claim a refundable credit against the 653
tax imposed under this chapter for each person included in the 654
annual report of the taxpayer that is a certificate owner of a 655
tax credit certificate issued under section 122.85 of the 656
Revised Code. The credit shall be claimed for the taxable year 657
in which the certificate is issued by the director of 658
development ~~services~~. The credit amount equals the amount stated 659
in the certificate or the portion of that amount owned by the 660
certificate owner. The credit shall be claimed in the order 661
required under section 5726.98 of the Revised Code. If the 662

credit amount exceeds the tax otherwise due under section 663
5726.02 of the Revised Code after deducting all other credits 664
preceding the credit in the order prescribed in section 5726.98 665
of the Revised Code, the excess shall be refunded to the 666
taxpayer. 667

(C) Nothing in this section shall allow a taxpayer to 668
claim more than one credit per tax credit-eligible production. 669

Sec. 5726.58. (A) Any term used in this section has the 670
same meaning as in section 122.852 of the Revised Code. 671

(B) A taxpayer may claim a refundable credit against the 672
tax imposed under this chapter for each person included in the 673
annual report of the taxpayer that is a certificate owner of a 674
tax credit certificate issued under section 122.852 of the 675
Revised Code. The credit shall be claimed for the taxable year 676
in which the certificate is issued by the director of 677
development. The credit amount equals the amount stated on the 678
certificate or the portion of that amount owned by the 679
certificate owner. The credit shall be claimed in the order 680
required under section 5726.98 of the Revised Code. If the 681
credit amount exceeds the tax otherwise due under section 682
5726.02 of the Revised Code after deducting all other credits 683
preceding the credit in the order prescribed in section 5726.98 684
of the Revised Code, the excess shall be refunded to the 685
taxpayer. 686

(C) Nothing in this section allows a taxpayer to claim 687
more than one credit per capital improvement project. 688

Sec. 5726.98. (A) To provide a uniform procedure for 689
calculating the amount of tax due under section 5726.02 of the 690
Revised Code, a taxpayer shall claim any credits to which the 691

taxpayer is entitled under this chapter in the following order: 692

 The nonrefundable job retention credit under division (B) 693
of section 5726.50 of the Revised Code; 694

 The nonrefundable credit for purchases of qualified low- 695
income community investments under section 5726.54 of the 696
Revised Code; 697

 The nonrefundable credit for qualified research expenses 698
under section 5726.56 of the Revised Code; 699

 The nonrefundable credit for qualifying dealer in 700
intangibles taxes under section 5726.57 of the Revised Code; 701

 The refundable credit for rehabilitating an historic 702
building under section 5726.52 of the Revised Code; 703

 The refundable job retention or job creation credit under 704
division (A) of section 5726.50 of the Revised Code; 705

 The refundable credit under section 5726.53 of the Revised 706
Code for losses on loans made under the Ohio venture capital 707
program under sections 150.01 to 150.10 of the Revised Code; 708

 The refundable motion picture and Broadway theatrical 709
production credit under section 5726.55 of the Revised Code; 710

The refundable credit for film and theater capital 711
improvement projects under section 5726.58 of the Revised Code. 712

 (B) For any credit except the refundable credits 713
enumerated in this section, the amount of the credit for a 714
taxable year shall not exceed the tax due after allowing for any 715
other credit that precedes it in the order required under this 716
section. Any excess amount of a particular credit may be carried 717
forward if authorized under the section creating that credit. 718

Nothing in this chapter shall be construed to allow a taxpayer 719
to claim, directly or indirectly, a credit more than once for a 720
taxable year. 721

Sec. 5733.59. (A) Any term used in this section has the 722
same meaning as in section 122.85 of the Revised Code. 723

(B) There is allowed a credit against the tax imposed by 724
section 5733.06 of the Revised Code for any corporation that is 725
the certificate owner of a tax credit certificate issued under 726
section 122.85 of the Revised Code. The credit shall be claimed 727
for the taxable year in which the certificate is issued by the 728
director of development. The credit amount equals the amount 729
stated in the certificate or the portion of that amount owned by 730
the certificate owner. The credit shall be claimed in the order 731
required under section 5733.98 of the Revised Code. If the 732
credit amount exceeds the tax otherwise due under section 733
5733.06 of the Revised Code after deducting all other credits in 734
that order, the excess shall be refunded. 735

(C) If, pursuant to division (G) of section 5733.01 of the 736
Revised Code, the corporation is not required to pay tax under 737
this chapter, the corporation may file an annual report under 738
section 5733.02 of the Revised Code and claim the credit 739
authorized by this section. Nothing in this section allows a 740
corporation to claim more than one credit per tax credit- 741
eligible production. 742

Sec. 5747.66. (A) Any term used in this section has the 743
same meaning as in section 122.85 of the Revised Code. 744

(B) There is allowed a credit against a taxpayer's 745
aggregate tax liability under section 5747.02 of the Revised 746
Code for any individual who, on the last day of the individual's 747

taxable year, is the certificate owner of a tax credit 748
certificate issued under section 122.85 of the Revised Code. The 749
credit shall be claimed for the taxable year that includes the 750
date the certificate was issued by the director of development. 751
The credit amount equals the amount stated in the certificate or 752
the portion of that amount owned by the certificate owner. The 753
credit shall be claimed in the order required under section 754
5747.98 of the Revised Code. If the credit amount exceeds the 755
aggregate amount of tax otherwise due under section 5747.02 of 756
the Revised Code after deducting all other credits in that 757
order, the excess shall be refunded. 758

Nothing in this section limits or disallows pass-through 759
treatment of the credit. 760

Nothing in this section allows a person to claim more than 761
one credit per tax credit-eligible production. 762

Sec. 5747.67. (A) Any term used in this section has the 763
same meaning as in section 122.852 of the Revised Code. 764

(B) There is allowed a credit against a taxpayer's 765
aggregate tax liability under section 5747.02 of the Revised 766
Code for any individual who, on the last day of the individual's 767
taxable year, is the certificate owner of a tax credit 768
certificate issued under section 122.852 of the Revised Code. 769
The credit shall be claimed for the taxpayer's taxable year that 770
includes the date the certificate was issued by the director of 771
development. The credit amount equals the amount stated in the 772
certificate or the portion of that amount owned by the 773
certificate owner. The credit shall be claimed in the order 774
required under section 5747.98 of the Revised Code. If the 775
credit amount exceeds the aggregate amount of tax otherwise due 776
under section 5747.02 of the Revised Code after deducting all 777

other credits in that order, the excess shall be refunded. 778

(C) Nothing in this section limits or disallows pass- 779
through treatment of the credit. Nothing in this section allows 780
a person to claim more than one credit per capital improvement 781
project. 782

Sec. 5747.98. (A) To provide a uniform procedure for 783
calculating a taxpayer's aggregate tax liability under section 784
5747.02 of the Revised Code, a taxpayer shall claim any credits 785
to which the taxpayer is entitled in the following order: 786

Either the retirement income credit under division (B) of 787
section 5747.055 of the Revised Code or the lump sum retirement 788
income credits under divisions (C), (D), and (E) of that 789
section; 790

Either the senior citizen credit under division (F) of 791
section 5747.055 of the Revised Code or the lump sum 792
distribution credit under division (G) of that section; 793

The dependent care credit under section 5747.054 of the 794
Revised Code; 795

The credit for displaced workers who pay for job training 796
under section 5747.27 of the Revised Code; 797

The campaign contribution credit under section 5747.29 of 798
the Revised Code; 799

The twenty-dollar personal exemption credit under section 800
5747.022 of the Revised Code; 801

The joint filing credit under division (G) of section 802
5747.05 of the Revised Code; 803

The earned income credit under section 5747.71 of the 804

Revised Code;	805
The nonrefundable credit for education expenses under	806
section 5747.72 of the Revised Code;	807
The nonrefundable credit for donations to scholarship	808
granting organizations under section 5747.73 of the Revised	809
Code;	810
The nonrefundable credit for tuition paid to a	811
nonchartered nonpublic school under section 5747.75 of the	812
Revised Code;	813
The nonrefundable vocational job credit under section	814
5747.057 of the Revised Code;	815
The credit for adoption of a minor child under section	816
5747.37 of the Revised Code;	817
The nonrefundable job retention credit under division (B)	818
of section 5747.058 of the Revised Code;	819
The enterprise zone credit under section 5709.66 of the	820
Revised Code;	821
The credit for beginning farmers who participate in a	822
financial management program under division (B) of section	823
5747.77 of the Revised Code;	824
The credit for selling or renting agricultural assets to	825
beginning farmers under division (A) of section 5747.77 of the	826
Revised Code;	827
The credit for purchases of qualifying grape production	828
property under section 5747.28 of the Revised Code;	829
The small business investment credit under section 5747.81	830
of the Revised Code;	831

The nonrefundable lead abatement credit under section	832
5747.26 of the Revised Code;	833
The opportunity zone investment credit under section	834
122.84 of the Revised Code;	835
The enterprise zone credits under section 5709.65 of the	836
Revised Code;	837
The research and development credit under section 5747.331	838
of the Revised Code;	839
The credit for rehabilitating a historic building under	840
section 5747.76 of the Revised Code;	841
The nonresident credit under division (A) of section	842
5747.05 of the Revised Code;	843
The credit for a resident's out-of-state income under	844
division (B) of section 5747.05 of the Revised Code;	845
The refundable motion picture and Broadway theatrical	846
production credit under section 5747.66 of the Revised Code;	847
<u>The refundable credit for film and theater capital</u>	848
<u>improvement projects under section 5747.67 of the Revised Code;</u>	849
The refundable jobs creation credit or job retention	850
credit under division (A) of section 5747.058 of the Revised	851
Code;	852
The refundable credit for taxes paid by a qualifying	853
entity granted under section 5747.059 of the Revised Code;	854
The refundable credits for taxes paid by a qualifying	855
pass-through entity granted under division (I) of section	856
5747.08 of the Revised Code;	857
The refundable credit under section 5747.80 of the Revised	858

Code for losses on loans made to the Ohio venture capital 859
program under sections 150.01 to 150.10 of the Revised Code; 860

The refundable credit for rehabilitating a historic 861
building under section 5747.76 of the Revised Code; 862

The refundable credit under section 5747.39 of the Revised 863
Code for taxes levied under section 5747.38 of the Revised Code 864
paid by an electing pass-through entity. 865

(B) For any credit, except the refundable credits 866
enumerated in this section and the credit granted under division 867
(H) of section 5747.08 of the Revised Code, the amount of the 868
credit for a taxable year shall not exceed the taxpayer's 869
aggregate amount of tax due under section 5747.02 of the Revised 870
Code, after allowing for any other credit that precedes it in 871
the order required under this section. Any excess amount of a 872
particular credit may be carried forward if authorized under the 873
section creating that credit. Nothing in this chapter shall be 874
construed to allow a taxpayer to claim, directly or indirectly, 875
a credit more than once for a taxable year. 876

Sec. 5751.54. (A) Any term used in this section has the 877
same meaning as in section 122.85 of the Revised Code. 878

(B) There is allowed a refundable credit against the tax 879
imposed by section 5751.02 of the Revised Code for any person 880
that is the certificate owner of a tax credit certificate issued 881
under section 122.85 of the Revised Code. The credit shall be 882
claimed for the tax period in which the certificate is issued by 883
the director of development ~~services~~. The credit amount equals 884
the amount stated in the certificate or the portion of that 885
amount owned by the certificate owner. The credit shall be 886
claimed in the order required under section 5751.98 of the 887

Revised Code. If the credit amount exceeds the tax otherwise due 888
under section 5751.02 of the Revised Code after deducting all 889
other credits in that order, the excess shall be refunded. 890

(C) Nothing in this section allows a person to claim more 891
than one credit per tax credit-eligible production. 892

Sec. 5751.55. (A) Any term used in this section has the 893
same meaning as in section 122.852 of the Revised Code. 894

(B) There is allowed a refundable credit against the tax 895
imposed by section 5751.02 of the Revised Code for any person 896
that is the certificate owner of a tax credit certificate issued 897
under section 122.852 of the Revised Code. The credit shall be 898
claimed for the tax period in which the certificate is issued by 899
the director of development. The credit amount equals the amount 900
stated in the certificate or the portion of that amount owned by 901
the certificate owner. The credit shall be claimed in the order 902
required under section 5751.98 of the Revised Code. If the 903
credit amount exceeds the tax otherwise due under section 904
5751.02 of the Revised Code after deducting all other credits in 905
that order, the excess shall be refunded. 906

(C) Nothing in this section allows a person to claim more 907
than one credit per capital improvement project. 908

Sec. 5751.98. (A) To provide a uniform procedure for 909
calculating the amount of tax due under this chapter, a taxpayer 910
shall claim any credits to which it is entitled in the following 911
order: 912

The nonrefundable jobs retention credit under division (B) 913
of section 5751.50 of the Revised Code; 914

The nonrefundable credit for qualified research expenses 915
under division (B) of section 5751.51 of the Revised Code; 916

The nonrefundable credit for a borrower's qualified 917
research and development loan payments under division (B) of 918
section 5751.52 of the Revised Code; 919

The nonrefundable credit for calendar years 2010 to 2029 920
for unused net operating losses under division (B) of section 921
5751.53 of the Revised Code; 922

The refundable motion picture and Broadway theatrical 923
production credit under section 5751.54 of the Revised Code; 924

The refundable credit for film and theater capital 925
improvement projects under section 5751.55 of the Revised Code; 926

The refundable jobs creation credit or job retention 927
credit under division (A) of section 5751.50 of the Revised 928
Code; 929

The refundable credit for calendar year 2030 for unused 930
net operating losses under division (C) of section 5751.53 of 931
the Revised Code. 932

(B) For any credit except the refundable credits 933
enumerated in this section, the amount of the credit for a tax 934
period shall not exceed the tax due after allowing for any other 935
credit that precedes it in the order required under this 936
section. Any excess amount of a particular credit may be carried 937
forward if authorized under the section creating the credit. 938

Section 2. That existing sections 122.85, 5726.55, 939
5726.98, 5733.59, 5747.66, 5747.98, 5751.54, and 5751.98 of the 940
Revised Code are hereby repealed. 941

Section 3. Section 5747.98 of the Revised Code is 942
presented in this act as a composite of the section as amended 943
by H.B. 95, S.B. 166, and S.B. 246, all of the 134th General 944

Assembly. The General Assembly, applying the principle stated in	945
division (B) of section 1.52 of the Revised Code that amendments	946
are to be harmonized if reasonably capable of simultaneous	947
operation, finds that the composite is the resulting version of	948
the section in effect prior to the effective date of the section	949
as presented in this act.	950