

**As Introduced**

**134th General Assembly  
Regular Session  
2021-2022**

**S. B. No. 284**

**Senator Maharath**

**Cosponsors: Senators Sykes, Fedor, Thomas, Yuko**

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**A BILL**

To amend sections 5725.98, 5726.98, 5729.98, 1  
5747.98, and 5751.98 and to enact sections 2  
5725.36, 5726.58, 5727.242, 5727.301, 5729.19, 3  
5736.51, 5747.83, and 5751.55 of the Revised 4  
Code to authorize a tax credit for contributions 5  
to certain child care programs. 6

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

**Section 1.** That sections 5725.98, 5726.98, 5729.98, 7  
5747.98, and 5751.98 be amended and sections 5725.36, 5726.58, 8  
5727.242, 5727.301, 5729.19, 5736.51, 5747.83, and 5751.55 of 9  
the Revised Code be enacted to read as follows: 10

**Sec. 5725.36.** (A) As used in this section, "qualifying 11  
child care program" has the same meaning as in section 5751.55 12  
of the Revised Code. 13

(B) There is hereby allowed a nonrefundable credit against 14  
the tax imposed by section 5725.18 of the Revised Code for a 15  
domestic insurance company that contributes cash to one or more 16  
qualifying child care programs during the calendar year. The 17  
amount of the credit shall equal fifty per cent of the sum of 18

the company's contributions, except that the credit shall not 19  
exceed, for any calendar year, five thousand dollars. The credit 20  
shall be claimed for the calendar year in which the 21  
contributions are made. 22

The company shall claim the credit in the order required 23  
by section 5725.98 of the Revised Code. Any credit amount in 24  
excess of the company's tax liability, after allowing for any 25  
other credits preceding the credit in that order, may be carried 26  
forward to the ensuing five years, but the amount of any excess 27  
credit claimed shall be deducted from the balance carried 28  
forward to the next year. 29

The credit authorized by this section is not allowed 30  
unless the company claiming the credit provides to the 31  
superintendent of insurance, in the form and manner required by 32  
the superintendent, a copy of a receipt or other document issued 33  
by the qualifying child care program acknowledging the company's 34  
contribution to the program and the amount of the contribution. 35

No credit shall be allowed under this section for 36  
contributions if those contributions are the basis of credit 37  
claimed under section 5726.58, 5727.242, 5727.301, 5729.19, 38  
5736.51, 5747.83, or 5751.55 of the Revised Code. 39

**Sec. 5725.98.** (A) To provide a uniform procedure for 40  
calculating the amount of tax imposed by section 5725.18 of the 41  
Revised Code that is due under this chapter, a taxpayer shall 42  
claim any credits and offsets against tax liability to which it 43  
is entitled in the following order: 44

The credit for an insurance company or insurance company 45  
group under section 5729.031 of the Revised Code; 46

The credit for eligible employee training costs under 47

section 5725.31 of the Revised Code;	48
The credit for purchasers of qualified low-income community investments under section 5725.33 of the Revised Code;	49 50
The nonrefundable job retention credit under division (B) of section 122.171 of the Revised Code;	51 52
The nonrefundable credit for investments in rural business growth funds under section 122.152 of the Revised Code;	53 54
The nonrefundable credit for contributing capital to a transformational mixed use development project under section 5725.35 of the Revised Code;	55 56 57
<u>The nonrefundable credit for qualifying child care program contributions under section 5725.36 of the Revised Code;</u>	58 59
The offset of assessments by the Ohio life and health insurance guaranty association permitted by section 3956.20 of the Revised Code;	60 61 62
The refundable credit for rehabilitating a historic building under section 5725.34 of the Revised Code;	63 64
The refundable credit for Ohio job retention under former division (B) (2) or (3) of section 122.171 of the Revised Code as those divisions existed before September 29, 2015, the effective date of the amendment of this section by H.B. 64 of the 131st general assembly;	65 66 67 68 69
The refundable credit for Ohio job creation under section 5725.32 of the Revised Code;	70 71
The refundable credit under section 5725.19 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code.	72 73 74

(B) For any credit except the refundable credits 75  
enumerated in this section, the amount of the credit for a 76  
taxable year shall not exceed the tax due after allowing for any 77  
other credit that precedes it in the order required under this 78  
section. Any excess amount of a particular credit may be carried 79  
forward if authorized under the section creating that credit. 80  
Nothing in this chapter shall be construed to allow a taxpayer 81  
to claim, directly or indirectly, a credit more than once for a 82  
taxable year. 83

Sec. 5726.58. (A) As used in this section, "qualifying 84  
child care program" has the same meaning as in section 5751.55 85  
of the Revised Code. 86

(B) There is hereby allowed a nonrefundable credit against 87  
the tax imposed by section 5726.02 of the Revised Code for a 88  
taxpayer that contributes cash to one or more qualifying child 89  
care programs during the taxable year. The amount of the credit 90  
shall equal fifty per cent of the sum of the taxpayer's 91  
contributions, except that the credit shall not exceed, for any 92  
taxable year, five thousand dollars. The credit shall be claimed 93  
for the taxable year in which the contributions are made. 94

The taxpayer shall claim the credit in the order required 95  
by section 5726.98 of the Revised Code. Any credit amount in 96  
excess of the taxpayer's tax liability, after allowing for any 97  
other credits preceding the credit in that order, may be carried 98  
forward to the ensuing five years, but the amount of any excess 99  
credit claimed shall be deducted from the balance carried 100  
forward to the next year. 101

The credit authorized by this section is not allowed 102  
unless the taxpayer claiming the credit provides to the tax 103  
commissioner, in the form and manner required by the 104

commissioner, a copy of a receipt or other document issued by 105  
the qualifying child care program acknowledging the taxpayer's 106  
contribution to the program and the amount of the contribution. 107

No credit shall be allowed under this section for 108  
contributions if those contributions are the basis of credit 109  
claimed under section 5725.36, 5727.242, 5727.301, 5729.19, 110  
5736.51, 5747.83, or 5751.55 of the Revised Code. 111

**Sec. 5726.98.** (A) To provide a uniform procedure for 112  
calculating the amount of tax due under section 5726.02 of the 113  
Revised Code, a taxpayer shall claim any credits to which the 114  
taxpayer is entitled under this chapter in the following order: 115

The nonrefundable job retention credit under division (B) 116  
of section 5726.50 of the Revised Code; 117

The nonrefundable credit for purchases of qualified low- 118  
income community investments under section 5726.54 of the 119  
Revised Code; 120

The nonrefundable credit for qualified research expenses 121  
under section 5726.56 of the Revised Code; 122

The nonrefundable credit for qualifying dealer in 123  
intangibles taxes under section 5726.57 of the Revised Code; 124

The nonrefundable credit for qualifying child care program 125  
contributions under section 5726.58 of the Revised Code; 126

The refundable credit for rehabilitating an historic 127  
building under section 5726.52 of the Revised Code; 128

The refundable job retention or job creation credit under 129  
division (A) of section 5726.50 of the Revised Code; 130

The refundable credit under section 5726.53 of the Revised 131

Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	132 133
The refundable motion picture and Broadway theatrical production credit under section 5726.55 of the Revised Code.	134 135
(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.	136 137 138 139 140 141 142 143 144
<u>Sec. 5727.242. (A) As used in this section:</u>	145
<u>(1) "Qualifying child care program" has the same meaning as in section 5751.55 of the Revised Code.</u>	146 147
<u>(2) "Taxpayer" means a person subject to the tax imposed by section 5727.24 of the Revised Code.</u>	148 149
<u>(3) "Tax period" means the calendar quarter or calendar year on the basis of which a taxpayer pays the tax imposed by section 5727.24 of the Revised Code.</u>	150 151 152
<u>(B) There is hereby allowed a nonrefundable credit against the tax imposed by section 5727.24 of the Revised Code for a taxpayer that contributes cash to one or more qualifying child care programs during the calendar year. The amount of the credit shall equal fifty per cent of the sum of the taxpayer's contributions, except that the credit shall not exceed, for any calendar year, five thousand dollars. The credit shall be claimed for the taxpayer's tax period that includes the last day</u>	153 154 155 156 157 158 159 160

of the calendar year in which the contributions are made. 161

The taxpayer shall claim the credit after the credit 162  
authorized in sections 5727.241 and 5727.291 of the Revised 163  
Code. Any credit amount in excess of the taxpayer's tax 164  
liability may be carried forward to ensuing tax periods, but the 165  
amount of any excess credit claimed shall be deducted from the 166  
balance carried forward to the next tax period. The taxpayer may 167  
not carry forward any excess credit amounts after the tax period 168  
that includes the last day of the fifth calendar year following 169  
the year in which the contributions are made. 170

The credit authorized by this section is not allowed 171  
unless the taxpayer claiming the credit provides to the tax 172  
commissioner, in the form and manner required by the 173  
commissioner, a copy of a receipt or other document issued by 174  
the qualifying child care program acknowledging the taxpayer's 175  
contribution to the program and the amount of the contribution. 176

No credit shall be allowed under this section for 177  
contributions if those contributions are the basis of credit 178  
claimed under section 5725.36, 5726.58, 5727.301, 5729.19, 179  
5736.51, 5747.83, or 5751.55 of the Revised Code. 180

**Sec. 5727.301.** (A) As used in this section: 181

(1) "Qualifying child care program" has the same meaning 182  
as in section 5751.55 of the Revised Code. 183

(2) "Taxpayer" means a public utility subject to the tax 184  
imposed by section 5727.30 of the Revised Code. 185

(B) There is hereby allowed a nonrefundable credit against 186  
the tax imposed by section 5727.30 of the Revised Code for a 187  
taxpayer that contributes cash to one or more qualifying child 188  
care programs during the calendar year. The amount of the credit 189

shall equal fifty per cent of the sum of the taxpayer's 190  
contributions, except that the credit shall not exceed, for any 191  
calendar year, five thousand dollars. The credit shall be 192  
claimed for the calendar year in which the contributions are 193  
made. 194

The taxpayer shall claim the credit after the credit 195  
authorized in section 5727.29 of the Revised Code. Any credit 196  
amount in excess of the taxpayer's tax liability may be carried 197  
forward to the five ensuing calendar years, but the amount of 198  
any excess credit claimed shall be deducted from the balance 199  
carried forward to the next year. 200

The credit authorized by this section is not allowed 201  
unless the taxpayer claiming the credit provides to the tax 202  
commissioner, in the form and manner required by the 203  
commissioner, a copy of a receipt or other document issued by 204  
the qualifying child care program acknowledging the taxpayer's 205  
contribution to the program and the amount of the contribution. 206

No credit shall be allowed under this section for 207  
contributions if those contributions are the basis of credit 208  
claimed under section 5725.36, 5726.58, 5727.242, 5729.19, 209  
5736.51, 5747.83, or 5751.55 of the Revised Code. 210

**Sec. 5729.19.** (A) As used in this section, "qualifying 211  
child care program" has the same meaning as in section 5751.55 212  
of the Revised Code. 213

(B) There is hereby allowed a nonrefundable credit against 214  
the tax imposed by section 5729.03 of the Revised Code for a 215  
foreign insurance company that contributes cash to one or more 216  
qualifying child care programs during the calendar year. The 217  
amount of the credit shall equal fifty per cent of the sum of 218



the company's contributions, except that the credit shall not 219  
exceed, for any calendar year, five thousand dollars. The credit 220  
shall be claimed for the calendar year in which the 221  
contributions are made. 222

The company shall claim the credit in the order required 223  
by section 5729.98 of the Revised Code. Any credit amount in 224  
excess of the company's tax liability, after allowing for any 225  
other credits preceding the credit in that order, may be carried 226  
forward to the five ensuing calendar years, but the amount of 227  
any excess credit claimed shall be deducted from the balance 228  
carried forward to the next year. 229

The credit authorized by this section is not allowed 230  
unless the company claiming the credit provides to the 231  
superintendent of insurance, in the form and manner required by 232  
the superintendent, a copy of a receipt or other document issued 233  
by the qualifying child care program acknowledging the company's 234  
contribution to the program and the amount of the contribution. 235

No credit shall be allowed under this section for 236  
contributions if those contributions are the basis of credit 237  
claimed under section 5725.36, 5726.58, 5727.242, 5727.301, 238  
5736.51, 5747.83, or 5751.55 of the Revised Code. 239

**Sec. 5729.98.** (A) To provide a uniform procedure for 240  
calculating the amount of tax due under this chapter, a taxpayer 241  
shall claim any credits and offsets against tax liability to 242  
which it is entitled in the following order: 243

The credit for an insurance company or insurance company 244  
group under section 5729.031 of the Revised Code; 245

The credit for eligible employee training costs under 246  
section 5729.07 of the Revised Code; 247

The credit for purchases of qualified low-income community investments under section 5729.16 of the Revised Code;	248 249
The nonrefundable job retention credit under division (B) of section 122.171 of the Revised Code;	250 251
The nonrefundable credit for investments in rural business growth funds under section 122.152 of the Revised Code;	252 253
The nonrefundable credit for contributing capital to a transformational mixed use development project under section 5729.18 of the Revised Code;	254 255 256
<u>The nonrefundable credit for qualifying child care program contributions under section 5729.19 of the Revised Code;</u>	257 258
The offset of assessments by the Ohio life and health insurance guaranty association against tax liability permitted by section 3956.20 of the Revised Code;	259 260 261
The refundable credit for rehabilitating a historic building under section 5729.17 of the Revised Code;	262 263
The refundable credit for Ohio job retention under former division (B) (2) or (3) of section 122.171 of the Revised Code as those divisions existed before September 29, 2015, the effective date of the amendment of this section by H.B. 64 of the 131st general assembly;	264 265 266 267 268
The refundable credit for Ohio job creation under section 5729.032 of the Revised Code;	269 270
The refundable credit under section 5729.08 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code.	271 272 273
(B) For any credit except the refundable credits	274

enumerated in this section, the amount of the credit for a 275  
taxable year shall not exceed the tax due after allowing for any 276  
other credit that precedes it in the order required under this 277  
section. Any excess amount of a particular credit may be carried 278  
forward if authorized under the section creating that credit. 279  
Nothing in this chapter shall be construed to allow a taxpayer 280  
to claim, directly or indirectly, a credit more than once for a 281  
taxable year. 282

Sec. 5736.51. (A) As used in this section, "qualifying 283  
child care program" has the same meaning as in section 5751.55 284  
of the Revised Code. 285

(B) There is hereby allowed a nonrefundable credit against 286  
the tax imposed by section 5736.02 of the Revised Code for a 287  
taxpayer that contributes cash to one or more qualifying child 288  
care programs during the calendar year. The amount of the credit 289  
shall equal fifty per cent of the sum of the taxpayer's 290  
contributions, except that the credit shall not exceed, for any 291  
calendar year, five thousand dollars. The credit shall be 292  
claimed for the tax period that includes the last day of the 293  
calendar year in which the contributions are made. 294

The taxpayer shall claim the credit after any credit 295  
authorized in section 5736.50 of the Revised Code. Any credit 296  
amount in excess of the taxpayer's tax liability may be carried 297  
forward to ensuing tax periods, but the amount of any excess 298  
credit claimed shall be deducted from the balance carried 299  
forward to the next tax period. The taxpayer may not carry 300  
forward any excess credit amounts after the tax period that 301  
includes the last day of the fifth calendar year following the 302  
year in which the contributions are made. 303

The credit authorized by this section is not allowed 304

unless the taxpayer claiming the credit provides to the tax 305  
commissioner, in the form and manner required by the 306  
commissioner, a copy of a receipt or other document issued by 307  
the qualifying child care program acknowledging the taxpayer's 308  
contribution to the program and the amount of the contribution. 309

No credit shall be allowed under this section for 310  
contributions if those contributions are the basis of credit 311  
claimed under section 5725.36, 5726.58, 5727.242, 5727.301, 312  
5729.19, 5747.83, or 5751.55 of the Revised Code. 313

**Sec. 5747.83.** (A) As used in this section, "qualifying 314  
child care program" has the same meaning as in section 5751.55 315  
of the Revised Code. 316

(B) There is hereby allowed a nonrefundable credit against 317  
the tax imposed by section 5747.02 of the Revised Code for a 318  
taxpayer that contributes cash to one or more qualifying child 319  
care programs during the taxable year. The amount of the credit 320  
shall equal fifty per cent of the sum of the taxpayer's 321  
contributions, except that the credit shall not exceed, for any 322  
taxable year, five thousand dollars. The credit shall be claimed 323  
for the taxpayer's taxable year that includes the last day of 324  
the calendar year in which the contributions are made. 325

The taxpayer shall claim the credit in the order required 326  
by section 5747.98 of the Revised Code. Any credit amount in 327  
excess of the taxpayer's tax liability, after allowing for any 328  
other credits preceding the credit in that order, may be carried 329  
forward for up to five ensuing taxable years, but the amount of 330  
any excess credit claimed shall be deducted from the balance 331  
carried forward to the next year. 332

The credit authorized by this section is not allowed 333

unless the taxpayer claiming the credit provides to the tax 334  
commissioner, in the form and manner required by the 335  
commissioner, a copy of a receipt or other document issued by 336  
the qualifying child care program acknowledging the taxpayer's 337  
contribution to the program and the amount of the contribution. 338

No credit shall be allowed under this section for 339  
contributions if those contributions are the basis of credit 340  
claimed under section 5725.36, 5726.58, 5727.242, 5727.301, 341  
5729.19, 5736.51, or 5751.55 of the Revised Code. 342

**Sec. 5747.98.** (A) To provide a uniform procedure for 343  
calculating a taxpayer's aggregate tax liability under section 344  
5747.02 of the Revised Code, a taxpayer shall claim any credits 345  
to which the taxpayer is entitled in the following order: 346

Either the retirement income credit under division (B) of 347  
section 5747.055 of the Revised Code or the lump sum retirement 348  
income credits under divisions (C), (D), and (E) of that 349  
section; 350

Either the senior citizen credit under division (F) of 351  
section 5747.055 of the Revised Code or the lump sum 352  
distribution credit under division (G) of that section; 353

The dependent care credit under section 5747.054 of the 354  
Revised Code; 355

The credit for displaced workers who pay for job training 356  
under section 5747.27 of the Revised Code; 357

The campaign contribution credit under section 5747.29 of 358  
the Revised Code; 359

The twenty-dollar personal exemption credit under section 360  
5747.022 of the Revised Code; 361

The joint filing credit under division (G) of section 5747.05 of the Revised Code;	362 363
The earned income credit under section 5747.71 of the Revised Code;	364 365
The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;	366 367
The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	368 369 370
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	371 372 373
The credit for adoption of a minor child under section 5747.37 of the Revised Code;	374 375
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	376 377
The enterprise zone credit under section 5709.66 of the Revised Code;	378 379
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	380 381
The small business investment credit under section 5747.81 of the Revised Code;	382 383
The nonrefundable lead abatement credit under section 5747.26 of the Revised Code;	384 385
The opportunity zone investment credit under section 122.84 of the Revised Code;	386 387
The enterprise zone credits under section 5709.65 of the	388

Revised Code;	389
The research and development credit under section 5747.331 of the Revised Code;	390 391
The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	392 393
<u>The nonrefundable credit for qualifying child care program contributions under section 5747.83 of the Revised Code;</u>	394 395
The nonresident credit under division (A) of section 5747.05 of the Revised Code;	396 397
The credit for a resident's out-of-state income under division (B) of section 5747.05 of the Revised Code;	398 399
The refundable motion picture and Broadway theatrical production credit under section 5747.66 of the Revised Code;	400 401
The refundable jobs creation credit or job retention credit under division (A) of section 5747.058 of the Revised Code;	402 403 404
The refundable credit for taxes paid by a qualifying entity granted under section 5747.059 of the Revised Code;	405 406
The refundable credits for taxes paid by a qualifying pass-through entity granted under division (I) of section 5747.08 of the Revised Code;	407 408 409
The refundable credit under section 5747.80 of the Revised Code for losses on loans made to the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;	410 411 412
The refundable credit for rehabilitating a historic building under section 5747.76 of the Revised Code.	413 414
(B) For any credit, except the refundable credits	415

enumerated in this section and the credit granted under division 416  
(H) of section 5747.08 of the Revised Code, the amount of the 417  
credit for a taxable year shall not exceed the taxpayer's 418  
aggregate amount of tax due under section 5747.02 of the Revised 419  
Code, after allowing for any other credit that precedes it in 420  
the order required under this section. Any excess amount of a 421  
particular credit may be carried forward if authorized under the 422  
section creating that credit. Nothing in this chapter shall be 423  
construed to allow a taxpayer to claim, directly or indirectly, 424  
a credit more than once for a taxable year. 425

Sec. 5751.55. (A) As used in this section: 426

(1) "Licensed child care program" has the same meaning as 427  
in section 5104.01 of the Revised Code. 428

(2) "Qualifying child care program" means a licensed child 429  
care program that is rated at least the fourth highest tier in 430  
the step up to quality program established in section 5104.29 of 431  
the Revised Code. 432

(B) There is hereby allowed a nonrefundable credit against 433  
the tax imposed by section 5751.02 of the Revised Code for a 434  
taxpayer that contributes cash to one or more qualifying child 435  
care programs during the calendar year. The amount of the credit 436  
shall equal fifty per cent of the sum of the taxpayer's 437  
contributions, except that the credit shall not exceed, for any 438  
calendar year, five thousand dollars. The credit shall be 439  
claimed for the tax period that includes the last day of the 440  
calendar year in which the contributions are made. 441

The taxpayer shall claim the credit in the order required 442  
by section 5751.98 of the Revised Code. Any credit amount in 443  
excess of the taxpayer's tax liability, after allowing for any 444



other credits preceding the credit in that order, may be carried 445  
forward to ensuing tax periods, but the amount of any excess 446  
credit claimed shall be deducted from the balance carried 447  
forward to the next tax period. The taxpayer may not carry 448  
forward any excess credit amounts after the tax period that 449  
includes the last day of the fifth calendar year following the 450  
year in which the contributions are made. 451

The credit authorized by this section is not allowed 452  
unless the taxpayer claiming the credit provides to the tax 453  
commissioner, in the form and manner required by the 454  
commissioner, a copy of a receipt or other document issued by 455  
the qualifying child care program acknowledging the taxpayer's 456  
contribution to the program and the amount of the contribution. 457

No credit shall be allowed under this section for 458  
contributions if those contributions are the basis of credit 459  
claimed under section 5725.36, 5726.58, 5727.242, 5727.301, 460  
5729.19, 5736.51, or 5747.83 of the Revised Code. 461

**Sec. 5751.98.** (A) To provide a uniform procedure for 462  
calculating the amount of tax due under this chapter, a taxpayer 463  
shall claim any credits to which it is entitled in the following 464  
order: 465

The nonrefundable jobs retention credit under division (B) 466  
of section 5751.50 of the Revised Code; 467

The nonrefundable credit for qualified research expenses 468  
under division (B) of section 5751.51 of the Revised Code; 469

The nonrefundable credit for a borrower's qualified 470  
research and development loan payments under division (B) of 471  
section 5751.52 of the Revised Code; 472

The nonrefundable credit for calendar years 2010 to 2029 473

for unused net operating losses under division (B) of section	474
5751.53 of the Revised Code;	475
<u>The nonrefundable credit for qualifying child care program</u>	476
<u>contributions under section 5751.55 of the Revised Code;</u>	477
The refundable motion picture and Broadway theatrical	478
production credit under section 5751.54 of the Revised Code;	479
The refundable jobs creation credit or job retention	480
credit under division (A) of section 5751.50 of the Revised	481
Code;	482
The refundable credit for calendar year 2030 for unused	483
net operating losses under division (C) of section 5751.53 of	484
the Revised Code.	485
(B) For any credit except the refundable credits	486
enumerated in this section, the amount of the credit for a tax	487
period shall not exceed the tax due after allowing for any other	488
credit that precedes it in the order required under this	489
section. Any excess amount of a particular credit may be carried	490
forward if authorized under the section creating the credit.	491
<b>Section 2.</b> That existing sections 5725.98, 5726.98,	492
5729.98, 5747.98, and 5751.98 of the Revised Code are hereby	493
repealed.	494
<b>Section 3.</b> The enactment by this act of sections 5725.36,	495
5726.58, 5727.242, 5727.301, 5729.19, 5736.51, 5747.83, and	496
5751.55 of the Revised Code applies to contributions described	497
in those sections and made on or after the effective date of	498
this section.	499
<b>Section 4.</b> The General Assembly, applying the principle	500
stated in division (B) of section 1.52 of the Revised Code that	501

amendments are to be harmonized if reasonably capable of 502  
simultaneous operation, finds that the following sections, 503  
presented in this act as composites of the sections as amended 504  
by the acts indicated, are the resulting versions of the 505  
sections in effect prior to the effective date of the sections 506  
as presented in this act: 507

Section 5725.98 of the Revised Code as amended by both 508  
H.B. 197 and S.B. 39 of the 133rd General Assembly. 509

Section 5729.98 of the Revised Code as amended by both 510  
H.B. 197 and S.B. 39 of the 133rd General Assembly. 511