

**As Introduced**

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

**S. B. No. 341**

**Senator Schuring**

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**A BILL**

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

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

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

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

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

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|---|--|--|
| G | <u>Secretaries</u>                     | <u>Yes</u>   |
| H | <u>Script printing</u>                 | <u>Yes, if acquired from a<br/>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<br/>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>   |

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| 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>   |

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| AM | <u>Casting assistants</u>                          | <u>Yes</u>   |
| AN | <u>Casting office expenses</u>                     | <u>Yes, if acquired from a<br/>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<br/>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>   |

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|    | <u>scouts</u>                            |  |
| BD | <u>Technology advisors</u>               | <u>Yes</u>   |
| BE | <u>Production coordinators</u>           | <u>Yes</u>   |
| BF | <u>Assistant production coordinators</u> | <u>Yes</u>   |
| BG | <u>Production secretaries</u>            | <u>Yes</u>   |
| BH | <u>Production accountants</u>            | <u>Yes</u>   |
| BI | <u>Assistant accountants</u>             | <u>Yes</u>   |
| BJ | <u>Payroll services</u>                  | <u>Yes, if acquired from a<br/>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>   |

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| 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<br/>registered business</u> |
| BX | <u>Camera rentals</u>               | <u>Yes, if acquired from a<br/>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<br/>registered business</u> |
| CH | <u>Stock units or backings</u>      | <u>Yes, if acquired from a<br/>registered business</u> |
| CI | <u>Purchases and supplies</u>       | <u>Yes, if acquired from a<br/>registered business</u> |



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| 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>   |

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| 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>   |

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| DJ | <u>Manufacturing labor</u>                   | <u>Yes</u>   |
| DK | <u>Manufacturing materials</u>               | <u>Yes, if acquired from a<br/>registered business</u> |
| DL | <u>Purchases</u>                             | <u>Yes, if acquired from a<br/>registered business</u> |
| DM | <u>Equipment rentals</u>                     | <u>Yes, if acquired from a<br/>registered business</u> |
| DN | <u>SET OPERATIONS</u><br><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><br><u>firefighters</u>  | <u>Yes</u>   |
| DV | <u>First aid and expenses</u>                | <u>Yes, if acquired from a<br/>registered business</u> |
| DW | <u>Medics</u>                                | <u>Yes</u>   |
| DX | <u>Other crafts</u>                          | <u>Yes, if acquired from a</u>                         |

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|    |                                     | <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>   |

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| EJ | <u>ELECTRICAL EXPENDITURES</u>                          |  |
| EK | <u>Chief lighting</u><br><u>technicians</u>             | <u>Yes</u>   |
| EL | <u>Lighting assistants and</u><br><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><br><u>operators</u>            | <u>Yes</u>   |
| EQ | <u>Electric hookup</u>                                  | <u>Yes, if acquired from a</u><br><u>registered business</u> |
| ER | <u>Current</u>  | <u>Yes, if acquired from a</u><br><u>registered business</u> |
| ES | <u>Expendables, gels, and</u><br><u>other purchases</u> | <u>Yes, if acquired from a</u><br><u>registered business</u> |
| ET | <u>Globes and carbons</u>                               | <u>Yes, if acquired from a</u><br><u>registered business</u> |
| EU | <u>Rentals</u>  | <u>Yes, if acquired from a</u><br><u>registered business</u> |
| EV | <u>Electrical package</u>                               | <u>Yes, if acquired from a</u><br><u>registered business</u> |

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|----|-----------------------------------|--|
| 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>                     |

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|    | <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>                     |

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|----|---|
|    | <u>registered business</u>  |
| FW | <u>Manufacturing, materials,<br/>and labor</u> <u>Yes, if acquired from a<br/>registered business</u> |
| FX | <u>Purchases and rentals</u> <u>Yes, if acquired from a<br/>registered business</u>                   |
| FY | <u>Box rentals</u> <u>Yes</u>   |
| FZ | <u>Film processing</u> <u>Yes, if acquired from a<br/>registered business</u>                         |
| GA | <u>Research</u> <u>Yes, if acquired from a<br/>registered business</u>                                |
| GB | <u>Expendables</u> <u>Yes, if acquired from a<br/>registered business</u>                             |
| GC | <u>PICTURE VEHICLES AND<br/>ANIMALS EXPENDITURES</u>  |
| GD | <u>Picture vehicle<br/>manufacturing</u> <u>Yes, if acquired from a<br/>registered business</u>       |
| GE | <u>Mechanics</u> <u>Yes</u>   |
| GF | <u>Animals</u> <u>Yes, if acquired from a<br/>registered business</u>                                 |
| GG | <u>Wranglers and handlers</u> <u>Yes, if acquired from a<br/>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<br/>registered business</u> |
| HA | <u>Wardrobe</u>                              | <u>Yes, if acquired from a<br/>registered business</u> |
| HB | <u>Atmosphere cars</u>                       | <u>Yes, if acquired from a<br/>registered business</u> |
| HC | <u>Casting fees and fringes</u>              | <u>Yes, if acquired from a<br/>registered business</u> |
| HD | <u>Instant cameras</u>                       | <u>Yes, if acquired from a<br/>registered business</u> |
| HE | <u>Telephone and office<br/>expenditures</u> | <u>Yes, if acquired from a<br/>registered business</u> |
| HF | <u>WARDROBE EXPENDITURES</u>                 |  |
| HG | <u>Costume designers</u>                     | <u>Yes</u>   |
| HH | <u>Designer staff</u>                        | <u>Yes</u>   |

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| 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>                     |

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|    |   | <u>registered business</u>                                   |
| HV | <u>MAKEUP AND HAIRDRESSING</u><br><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><br><u>supplies</u>     | <u>Yes, if acquired from a</u><br><u>registered business</u> |
| IB | <u>Chair rental</u>                                   | <u>Yes, if acquired from a</u><br><u>registered business</u> |
| IC | <u>Wigs purchase or rental</u>                        | <u>Yes, if acquired from a</u><br><u>registered business</u> |
| ID | <u>Appliances</u>                                     | <u>Yes, if acquired from a</u><br><u>registered business</u> |
| IE | <u>Box rentals</u>                                    | <u>Yes</u>   |
| IF | <u>SOUND PRODUCTION</u><br><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>   |

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| 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> |

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| 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>  |

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| 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>                     |

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|    |  | <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> |



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| 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>                     |

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

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| 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>     |  |

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| 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>                     |

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

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| 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>   |

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| 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>   |

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| 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>   |



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| OG | <u>Labor</u>  | <u>Yes</u>   |
| OH | <u>Transportation</u>   | <u>Yes, if acquired from a<br/>registered business</u> |
| OI | <u>Contracts</u>  | <u>Yes, if acquired from a<br/>registered business</u> |
| OJ | <u>Locations</u>  | <u>Yes, if acquired from a<br/>registered business</u> |
| OK | <u>Raw stock development</u>                                  | <u>Yes, if acquired from a<br/>registered business</u> |
| OL | <u>Purchases</u>  | <u>Yes, if acquired from a<br/>registered business</u> |
| OM | <u>Rentals</u>  | <u>Yes, if acquired from a<br/>registered business</u> |
| ON | <u>Miscellaneous expenses</u>                                 | <u>Yes, if acquired from a<br/>registered business</u> |
| OO | <u>POSTPRODUCTION EDITING AND<br/>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>   |

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| 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>                     |

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|   | <u>registered business</u>   |
| PI <u>Editor equipment</u>                  | <u>Yes, if acquired from a registered business</u>   |
| PJ <u>Bins, sync, and racks</u>             | <u>Yes, if acquired from a registered business</u>   |
| PK <u>Non-linear editing systems</u>        | <u>Yes, if acquired from a registered business</u>   |
| PL <u>Equipment delivery and pickup</u>     | <u>Yes, if acquired from a registered business</u>   |
| PM <u>Sound editors rooms</u>               | <u>Yes, if acquired from a registered business</u>   |
| PN <u>Music editors rooms</u>               | <u>Yes, if acquired from a registered business</u>   |
| PO <u>Other equipment</u>                   | <u>Yes, if acquired from a registered business</u>   |
| PP <u>POSTPRODUCTION MUSIC EXPENDITURES</u> |  |
| PQ <u>Clearances</u>                        | <u>Yes, if acquired from a registered business</u>   |
| PR <u>Writers</u>                           | <u>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</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

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| 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 registered business</u> |
| QB | <u>Living expenses paid by employer</u> | <u>Yes</u>   |
| QC | <u>Purchases</u>                        | <u>Yes, if acquired from a registered business</u> |
| QD | <u>Cassettes</u>                        | <u>Yes, if acquired from a</u>                     |

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

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

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| 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> |

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| 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> |  |



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|----|---|--|
| 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> |

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|----|---|--|
| 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>  |

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| 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

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| <del>(B)</del> <u>(1)</u> 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 <u>in whole or in part in this state</u>      | 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 |
| <br>   |     |
| <del>(1)</del> <u>(a)</u> The name and telephone number of the production    | 115 |
| company;   | 116 |
| <br>   |     |
| <del>(2)</del> <u>(b)</u> The name and telephone number of the company's     | 117 |
| contact person;  | 118 |
| <br>   |     |
| <del>(3)</del> <u>(c)</u> 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 |
| <br>   |     |
| <del>(4)</del> <u>(d)</u> The Ohio production office or qualified production | 123 |
| facility address and telephone number;                                       | 124 |
| <br>   |     |
| <del>(5)</del> <u>(e)</u> The total production budget;                       | 125 |
| <br>   |     |
| <del>(6)</del> <u>(f)</u> 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 |
| <br>   |     |
| <del>(7)</del> <u>(g)</u> In the case of a motion picture, the total         | 129 |
| percentage of the production being shot in Ohio;                             | 130 |

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|---|--|
| <del>(8)</del> -(h) The level of employment of cast and crew who<br>reside in Ohio;   | 131<br>132                             |
| <del>(9)</del> -(i) A synopsis of the script;   | 133                                    |
| <del>(10)</del> -(j) In the case of a motion picture, the shooting<br>script;   | 134<br>135                             |
| <del>(11)</del> -(k) A creative elements list that includes the names<br>of the principal cast and crew and the producer and director;  | 136<br>137                             |
| <del>(12)</del> -(l) Documentation of financial ability to undertake<br>and complete the motion picture or Broadway theatrical<br>production, including documentation that shows that the company<br>has secured funding, <u>other than the estimated value of the tax<br/>credit</u> , equal to at least fifty per cent of the total production<br>budget; | 138<br>139<br>140<br>141<br>142<br>143 |
| <del>(13)</del> -(m) Estimated value of the tax credit based upon<br>total budgeted eligible expenditures;  | 144<br>145                             |
| <del>(14)</del> -(n) Estimated amount of <u>short-term expenditures or<br/>long-term investments in this state to be generated by the<br/>production that would not otherwise occur</u> ;   | 146<br>147<br>148                      |
| <u>(o) Estimated amount of state and local taxes to be<br/>generated in this state from the production</u> ;  | 149<br>150                             |
| <del>(15)</del> -(p) Estimated economic impact of the production in<br>this state <u>as a whole and in any community in this state in<br/>which the budgeted eligible expenditures have been or will be<br/>incurred</u> ;  | 151<br>152<br>153<br>154               |
| <del>(16)</del> -(q) Any other information considered necessary by the<br>director.   | 155<br>156                             |
| <u>(2) The director of development shall not certify a motion</u>   | 157                                    |



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 amount, the amount not allowed for that fiscal year shall be added to the maximum annual amount that may be allowed for the following fiscal year.~~ 249  
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~~(5) The director shall review and approve applications for tax credits in two rounds each fiscal year. The first round of credits shall be awarded not later than the last day of July of the fiscal year, and the second round of credits shall be awarded not later than the last day of the ensuing January. The amount of credits awarded in the first round of applications each fiscal year shall not exceed twenty million dollars plus any credit allotment that was not awarded in the preceding fiscal year and carried over under division (C) (4) of this section. For each round, the director shall rank applications on the basis of the extent of positive economic impact each tax credit eligible production is likely to have in this state and the effect on developing a permanent workforce in motion picture or theatrical production industries in the state. For the purpose of such ranking, the director shall give priority to tax credit eligible productions that are television series or miniseries due to the long term commitment typically associated with such productions. The economic impact ranking shall be based on the production company's total expenditures in this state directly associated with the tax credit eligible production. The effect on developing a permanent workforce in the motion picture or theatrical production industries shall be evaluated first by the number of new jobs created and second by amount of payroll added with respect to employees in this state.~~ 253  
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~~The director shall approve productions in the order of their ranking, from those with the greatest positive economic impact and workforce development effect to those with the least~~ 277  
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| <del>positive economic impact and workforce development effect.</del>      | 280 |
| <del>(D)</del> <u>(D) (1) A production company whose motion picture or</u> | 281 |
| <u>broadway theatrical production has been certified as a tax</u>          | 282 |
| <u>credit-eligible production shall engage, at the company's</u>           | 283 |
| <u>expense, an independent certified public accountant to examine</u>      | 284 |
| <u>the company's production, postproduction, and, in the case of a</u>     | 285 |
| <u>broadway theatrical production, advertising and promotion</u>           | 286 |
| <u>expenditures, to identify the expenditures that qualify as</u>          | 287 |
| <u>eligible expenditures. The</u>  | 288 |
| <u>(2) The certified public accountant shall issue a report</u>            | 289 |
| <u>to the company and to the director of development certifying</u>        | 290 |
| <u>that includes all of the following:</u>                                 | 291 |
| <u>(a) The amount of the company's actual eligible</u>                     | 292 |
| <u>expenditures and any other information;</u>                             | 293 |
| <u>(b) Completed copies of all accounting and auditing forms</u>           | 294 |
| <u>required by the director in connection with the tax credit-</u>         | 295 |
| <u>eligible production;</u>  | 296 |
| <u>(c) Certification that, to the extent required by division</u>          | 297 |
| <u>(A) (4) of this section, all persons to which the production</u>        | 298 |
| <u>company paid amounts reported as eligible expenditures are</u>          | 299 |
| <u>registered businesses;</u>  | 300 |
| <u>(d) An itemized review of all contract and expense items</u>            | 301 |
| <u>of ten thousand dollars or more that are reported as eligible</u>       | 302 |
| <u>expenditures;</u>   | 303 |
| <u>(e) An itemized review of at least one-half of the</u>                  | 304 |
| <u>contract and expense items of less than ten thousand dollars</u>        | 305 |
| <u>that are reported as eligible expenditures, both in terms of the</u>    | 306 |
| <u>total number of such contracts and items and the total amount of</u>    | 307 |
| <u>eligible expenditures reported for such contracts and items;</u>        | 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, 2022, 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 picture," and "broadway theatrical production" have the same meanings as in section 122.85 of the Revised Code. 428  
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(B) For the purpose of encouraging and developing strong film and theater industries in this state, the director of development may award a refundable credit against the tax imposed by section 5726.02, 5747.02, or 5751.02 of the Revised Code to a production company that completes a capital improvement project expected to have a positive economic impact in this state as a whole, or in any community in this state in which the facilities or equipment involved in the project are or will be located. A production company may apply to the director for a credit on a form and in the manner prescribed by rules adopted under division (J) of this section. An application may be submitted before, during, or after completion of the capital improvement project and shall include all of the following information: 431  
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(1) The name, address, telephone number, and taxpayer identification number of the production company; 445  
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(2) A detailed description of the capital improvement project including the location of the facilities or equipment involved in the project and an explanation of how those facilities or equipment are intended to be used in the production or postproduction of motion pictures or Broadway theatrical productions in this state; 447  
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(3)(a) If the capital improvement project is complete at the time the application is submitted, a schedule documenting the progression of the project from its commencement to its 453  
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| <u>completion;</u>  | 456 |
| <u>(b) If the capital improvement project is not complete at</u>        | 457 |
| <u>the time the application is submitted, a schedule for the</u>        | 458 |
| <u>progression, completion, and, if applicable, commencement of the</u> | 459 |
| <u>project.</u>   | 460 |
| <u>(4) An estimate of the amount of the project's qualified</u>         | 461 |
| <u>expenditures that have been or will be incurred by the</u>           | 462 |
| <u>production company and, if the project is not complete at the</u>    | 463 |
| <u>time the application is submitted, documentation of the</u>          | 464 |
| <u>company's financial ability to complete the project, including</u>   | 465 |
| <u>documentation that shows the company has secured funding, other</u>  | 466 |
| <u>than the tax credit authorized by this section, equal to at</u>      | 467 |
| <u>least fifty per cent of the total cost of the project;</u>           | 468 |
| <u>(5) The estimated credit amount, which shall equal the</u>           | 469 |
| <u>lesser of five million dollars or twenty-five per cent of the</u>    | 470 |
| <u>production company's estimated qualified expenditures;</u>           | 471 |
| <u>(6) The estimated economic impact of the capital</u>                 | 472 |
| <u>improvement project in this state as a whole, and in any</u>         | 473 |
| <u>community in this state in which the facilities or equipment</u>     | 474 |
| <u>involved in the project are or will be located;</u>                  | 475 |
| <u>(7) Any other information considered necessary by the</u>            | 476 |
| <u>director.</u>  | 477 |
| <u>(C) The director shall review, evaluate, and approve</u>             | 478 |
| <u>applications in one round per fiscal year. For each round, the</u>   | 479 |
| <u>director shall rank applications on the basis of the capital</u>     | 480 |
| <u>improvement project's likely positive economic impact and effect</u> | 481 |
| <u>on developing a permanent workforce in motion picture or</u>         | 482 |
| <u>theatrical production industries in the state as a whole, and in</u> | 483 |
| <u>any community in this state in which the facilities or equipment</u> | 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

**Sec. 5726.55.** (A) Any term used in this section has the 647  
same meaning as in section 122.85 of the Revised Code. 648

(B) A taxpayer may claim a refundable credit against the 649  
tax imposed under this chapter for each person included in the 650  
annual report of the taxpayer that is a certificate owner of a 651  
tax credit certificate issued under section 122.85 of the 652  
Revised Code. The credit shall be claimed for the taxable year 653  
in which the certificate is issued by the director of 654  
~~development services~~. The credit amount equals the amount stated 655  
in the certificate or the portion of that amount owned by the 656  
certificate owner. The credit shall be claimed in the order 657  
required under section 5726.98 of the Revised Code. If the 658  
credit amount exceeds the tax otherwise due under section 659  
5726.02 of the Revised Code after deducting all other credits 660  
preceding the credit in the order prescribed in section 5726.98 661  
of the Revised Code, the excess shall be refunded to the 662

taxpayer. 663

(C) Nothing in this section shall allow a taxpayer to 664  
claim more than one credit per tax credit-eligible production. 665

Sec. 5726.58. (A) Any term used in this section has the 666  
same meaning as in section 122.852 of the Revised Code. 667

(B) A taxpayer may claim a refundable credit against the 668  
tax imposed under this chapter for each person included in the 669  
annual report of the taxpayer that is a certificate owner of a 670  
tax credit certificate issued under section 122.852 of the 671  
Revised Code. The credit shall be claimed for the taxable year 672  
in which the certificate is issued by the director of 673  
development. The credit amount equals the amount stated on the 674  
certificate or the portion of that amount owned by the 675  
certificate owner. The credit shall be claimed in the order 676  
required under section 5726.98 of the Revised Code. If the 677  
credit amount exceeds the tax otherwise due under section 678  
5726.02 of the Revised Code after deducting all other credits 679  
preceding the credit in the order prescribed in section 5726.98 680  
of the Revised Code, the excess shall be refunded to the 681  
taxpayer. 682

(C) Nothing in this section allows a taxpayer to claim 683  
more than one credit per capital improvement project. 684

**Sec. 5726.98.** (A) To provide a uniform procedure for 685  
calculating the amount of tax due under section 5726.02 of the 686  
Revised Code, a taxpayer shall claim any credits to which the 687  
taxpayer is entitled under this chapter in the following order: 688

The nonrefundable job retention credit under division (B) 689  
of section 5726.50 of the Revised Code; 690

The nonrefundable credit for purchases of qualified low- 691

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| income community investments under section 5726.54 of the Revised Code;   | 692<br>693  |
| The nonrefundable credit for qualified research expenses under section 5726.56 of the Revised Code;   | 694<br>695  |
| The nonrefundable credit for qualifying dealer in intangibles taxes under section 5726.57 of the Revised Code;  | 696<br>697  |
| The refundable credit for rehabilitating an historic building under section 5726.52 of the Revised Code;  | 698<br>699  |
| The refundable job retention or job creation credit under division (A) of section 5726.50 of the Revised Code;  | 700<br>701  |
| The refundable credit under section 5726.53 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code;  | 702<br>703<br>704   |
| The refundable motion picture and Broadway theatrical production credit under section 5726.55 of the Revised Code;  | 705<br>706  |
| <u>The refundable credit for film and theater capital improvement projects under section 5726.58 of the Revised Code.</u>   | 707<br>708  |
| (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. | 709<br>710<br>711<br>712<br>713<br>714<br>715<br>716<br>717 |
| <b>Sec. 5733.59.</b> (A) Any term used in this section has the same meaning as in section 122.85 of the Revised Code.   | 718<br>719  |

(B) There is allowed a credit against the tax imposed by 720  
section 5733.06 of the Revised Code for any corporation that is 721  
the certificate owner of a tax credit certificate issued under 722  
section 122.85 of the Revised Code. The credit shall be claimed 723  
for the taxable year in which the certificate is issued by the 724  
director of development. The credit amount equals the amount 725  
stated in the certificate or the portion of that amount owned by 726  
the certificate owner. The credit shall be claimed in the order 727  
required under section 5733.98 of the Revised Code. If the 728  
credit amount exceeds the tax otherwise due under section 729  
5733.06 of the Revised Code after deducting all other credits in 730  
that order, the excess shall be refunded. 731

(C) If, pursuant to division (G) of section 5733.01 of the 732  
Revised Code, the corporation is not required to pay tax under 733  
this chapter, the corporation may file an annual report under 734  
section 5733.02 of the Revised Code and claim the credit 735  
authorized by this section. Nothing in this section allows a 736  
corporation to claim more than one credit per tax credit- 737  
eligible production. 738

**Sec. 5747.66.** (A) Any term used in this section has the 739  
same meaning as in section 122.85 of the Revised Code. 740

(B) There is allowed a credit against a taxpayer's 741  
aggregate tax liability under section 5747.02 of the Revised 742  
Code for any individual who, on the last day of the individual's 743  
taxable year, is the certificate owner of a tax credit 744  
certificate issued under section 122.85 of the Revised Code. The 745  
credit shall be claimed for the taxable year that includes the 746  
date the certificate was issued by the director of development. 747  
The credit amount equals the amount stated in the certificate or 748  
the portion of that amount owned by the certificate owner. The 749

credit shall be claimed in the order required under section 750  
5747.98 of the Revised Code. If the credit amount exceeds the 751  
aggregate amount of tax otherwise due under section 5747.02 of 752  
the Revised Code after deducting all other credits in that 753  
order, the excess shall be refunded. 754

Nothing in this section limits or disallows pass-through 755  
treatment of the credit. 756

Nothing in this section allows a person to claim more than 757  
one credit per tax credit-eligible production. 758

Sec. 5747.67. (A) Any term used in this section has the 759  
same meaning as in section 122.852 of the Revised Code. 760

(B) There is allowed a credit against a taxpayer's 761  
aggregate tax liability under section 5747.02 of the Revised 762  
Code for any individual who, on the last day of the individual's 763  
taxable year, is the certificate owner of a tax credit 764  
certificate issued under section 122.852 of the Revised Code. 765  
The credit shall be claimed for the taxpayer's taxable year that 766  
includes the date the certificate was issued by the director of 767  
development. The credit amount equals the amount stated in the 768  
certificate or the portion of that amount owned by the 769  
certificate owner. The credit shall be claimed in the order 770  
required under section 5747.98 of the Revised Code. If the 771  
credit amount exceeds the aggregate amount of tax otherwise due 772  
under section 5747.02 of the Revised Code after deducting all 773  
other credits in that order, the excess shall be refunded. 774

(C) Nothing in this section limits or disallows pass- 775  
through treatment of the credit. Nothing in this section allows 776  
a person to claim more than one credit per capital improvement 777  
project. 778

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| <b>Sec. 5747.98.</b> (A) To provide a uniform procedure for     | 779 |
| calculating a taxpayer's aggregate tax liability under section  | 780 |
| 5747.02 of the Revised Code, a taxpayer shall claim any credits | 781 |
| to which the taxpayer is entitled in the following order:       | 782 |
| Either the retirement income credit under division (B) of       | 783 |
| section 5747.055 of the Revised Code or the lump sum retirement | 784 |
| income credits under divisions (C), (D), and (E) of that        | 785 |
| section;  | 786 |
| Either the senior citizen credit under division (F) of          | 787 |
| section 5747.055 of the Revised Code or the lump sum            | 788 |
| distribution credit under division (G) of that section;         | 789 |
| The dependent care credit under section 5747.054 of the         | 790 |
| Revised Code;   | 791 |
| The credit for displaced workers who pay for job training       | 792 |
| under section 5747.27 of the Revised Code;                      | 793 |
| The campaign contribution credit under section 5747.29 of       | 794 |
| the Revised Code;   | 795 |
| The twenty-dollar personal exemption credit under section       | 796 |
| 5747.022 of the Revised Code;                                   | 797 |
| The joint filing credit under division (G) of section           | 798 |
| 5747.05 of the Revised Code;                                    | 799 |
| The earned income credit under section 5747.71 of the           | 800 |
| Revised Code;   | 801 |
| The nonrefundable credit for education expenses under           | 802 |
| section 5747.72 of the Revised Code;                            | 803 |
| The nonrefundable credit for donations to scholarship           | 804 |
| granting organizations under section 5747.73 of the Revised     | 805 |

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| Code;   | 806               |
| The nonrefundable credit for tuition paid to a<br>nonchartered nonpublic school under section 5747.75 of the<br>Revised Code;                       | 807<br>808<br>809 |
| The nonrefundable vocational job credit under section<br>5747.057 of the Revised Code;  | 810<br>811        |
| The credit for adoption of a minor child under section<br>5747.37 of the Revised Code;  | 812<br>813        |
| The nonrefundable job retention credit under division (B)<br>of section 5747.058 of the Revised Code;   | 814<br>815        |
| The enterprise zone credit under section 5709.66 of the<br>Revised Code;  | 816<br>817        |
| The credit for beginning farmers who participate in a<br>financial management program under division (B) of section<br>5747.77 of the Revised Code; | 818<br>819<br>820 |
| The credit for selling or renting agricultural assets to<br>beginning farmers under division (A) of section 5747.77 of the<br>Revised Code;         | 821<br>822<br>823 |
| The credit for purchases of qualifying grape production<br>property under section 5747.28 of the Revised Code;                                      | 824<br>825        |
| The small business investment credit under section 5747.81<br>of the Revised Code;  | 826<br>827        |
| The nonrefundable lead abatement credit under section<br>5747.26 of the Revised Code;   | 828<br>829        |
| The opportunity zone investment credit under section<br>122.84 of the Revised Code;   | 830<br>831        |
| The enterprise zone credits under section 5709.65 of the  | 832               |

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| Revised Code;  | 833 |
| The research and development credit under section 5747.331             | 834 |
| of the Revised Code;   | 835 |
| The credit for rehabilitating a historic building under                | 836 |
| section 5747.76 of the Revised Code;                                   | 837 |
| The nonresident credit under division (A) of section                   | 838 |
| 5747.05 of the Revised Code;   | 839 |
| The credit for a resident's out-of-state income under                  | 840 |
| division (B) of section 5747.05 of the Revised Code;                   | 841 |
| The refundable motion picture and Broadway theatrical                  | 842 |
| production credit under section 5747.66 of the Revised Code;           | 843 |
| <u>The refundable credit for film and theater capital</u>              | 844 |
| <u>improvement projects under section 5747.67 of the Revised Code;</u> | 845 |
| The refundable jobs creation credit or job retention                   | 846 |
| credit under division (A) of section 5747.058 of the Revised           | 847 |
| Code;  | 848 |
| The refundable credit for taxes paid by a qualifying                   | 849 |
| entity granted under section 5747.059 of the Revised Code;             | 850 |
| The refundable credits for taxes paid by a qualifying                  | 851 |
| pass-through entity granted under division (I) of section              | 852 |
| 5747.08 of the Revised Code;   | 853 |
| The refundable credit under section 5747.80 of the Revised             | 854 |
| Code for losses on loans made to the Ohio venture capital              | 855 |
| program under sections 150.01 to 150.10 of the Revised Code;           | 856 |
| The refundable credit for rehabilitating a historic                    | 857 |
| building under section 5747.76 of the Revised Code.                    | 858 |
| (B) For any credit, except the refundable credits                      | 859 |



enumerated in this section and the credit granted under division 860  
(H) of section 5747.08 of the Revised Code, the amount of the 861  
credit for a taxable year shall not exceed the taxpayer's 862  
aggregate amount of tax due under section 5747.02 of the Revised 863  
Code, after allowing for any other credit that precedes it in 864  
the order required under this section. Any excess amount of a 865  
particular credit may be carried forward if authorized under the 866  
section creating that credit. Nothing in this chapter shall be 867  
construed to allow a taxpayer to claim, directly or indirectly, 868  
a credit more than once for a taxable year. 869

**Sec. 5751.54.** (A) Any term used in this section has the 870  
same meaning as in section 122.85 of the Revised Code. 871

(B) There is allowed a refundable credit against the tax 872  
imposed by section 5751.02 of the Revised Code for any person 873  
that is the certificate owner of a tax credit certificate issued 874  
under section 122.85 of the Revised Code. The credit shall be 875  
claimed for the tax period in which the certificate is issued by 876  
the director of development ~~services~~. The credit amount equals 877  
the amount stated in the certificate or the portion of that 878  
amount owned by the certificate owner. The credit shall be 879  
claimed in the order required under section 5751.98 of the 880  
Revised Code. If the credit amount exceeds the tax otherwise due 881  
under section 5751.02 of the Revised Code after deducting all 882  
other credits in that order, the excess shall be refunded. 883

(C) Nothing in this section allows a person to claim more 884  
than one credit per tax credit-eligible production. 885

**Sec. 5751.55.** (A) Any term used in this section has the 886  
same meaning as in section 122.852 of the Revised Code. 887

(B) There is allowed a refundable credit against the tax 888

imposed by section 5751.02 of the Revised Code for any person 889  
that is the certificate owner of a tax credit certificate issued 890  
under section 122.852 of the Revised Code. The credit shall be 891  
claimed for the tax period in which the certificate is issued by 892  
the director of development. The credit amount equals the amount 893  
stated in the certificate or the portion of that amount owned by 894  
the certificate owner. The credit shall be claimed in the order 895  
required under section 5751.98 of the Revised Code. If the 896  
credit amount exceeds the tax otherwise due under section 897  
5751.02 of the Revised Code after deducting all other credits in 898  
that order, the excess shall be refunded. 899

(C) Nothing in this section allows a person to claim more 900  
than one credit per capital improvement project. 901

**Sec. 5751.98.** (A) To provide a uniform procedure for 902  
calculating the amount of tax due under this chapter, a taxpayer 903  
shall claim any credits to which it is entitled in the following 904  
order: 905

The nonrefundable jobs retention credit under division (B) 906  
of section 5751.50 of the Revised Code; 907

The nonrefundable credit for qualified research expenses 908  
under division (B) of section 5751.51 of the Revised Code; 909

The nonrefundable credit for a borrower's qualified 910  
research and development loan payments under division (B) of 911  
section 5751.52 of the Revised Code; 912

The nonrefundable credit for calendar years 2010 to 2029 913  
for unused net operating losses under division (B) of section 914  
5751.53 of the Revised Code; 915

The refundable motion picture and Broadway theatrical 916  
production credit under section 5751.54 of the Revised Code; 917

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|--|-----|
| <u>The refundable credit for film and theater capital</u>              | 918 |
| <u>improvement projects under section 5751.55 of the Revised Code;</u> | 919 |
| The refundable jobs creation credit or job retention                   | 920 |
| credit under division (A) of section 5751.50 of the Revised            | 921 |
| Code;  | 922 |
| The refundable credit for calendar year 2030 for unused                | 923 |
| net operating losses under division (C) of section 5751.53 of          | 924 |
| the Revised Code.  | 925 |
| (B) For any credit except the refundable credits                       | 926 |
| enumerated in this section, the amount of the credit for a tax         | 927 |
| period shall not exceed the tax due after allowing for any other       | 928 |
| credit that precedes it in the order required under this               | 929 |
| section. Any excess amount of a particular credit may be carried       | 930 |
| forward if authorized under the section creating the credit.           | 931 |
| <b>Section 2.</b> That existing sections 122.85, 5726.55,              | 932 |
| 5726.98, 5733.59, 5747.66, 5747.98, 5751.54, and 5751.98 of the        | 933 |
| Revised Code are hereby repealed.                                      | 934 |