



## Ohio Revised Code

### Section 5733.37 Credit for establishing day-care center for children of employees.

Effective: October 3, 2023

Legislation: House Bill 33

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(A) A nonrefundable credit is allowed against the tax imposed by sections 5733.06, 5733.065, and 5733.066 of the Revised Code equal to the lesser of one hundred thousand dollars, or fifty per cent of the amount incurred by a taxpayer for equipment, supplies, labor, and real property, including renovation of real property, used exclusively to establish a child care center. The credit is allowed only for the tax year immediately following the taxable year in which the center begins operations. The credit may be claimed only for tax year 1999, 2000, 2001, 2002, or 2003, but may be carried forward pursuant to division (B) of this section.

The center must be licensed under section 5104.03 of the Revised Code, used exclusively by employees of the taxpayer, and located at the employees' worksite. Amounts incurred for supplies that are to be used after the center begins operations may be included only with regard to supplies that are expected to last more than one year under normal usage. To be eligible for the credit, the taxpayer must specify that an employee has the option of refusing to place the employee's child in the center established by the taxpayer.

(B) The taxpayer shall claim the credit in the order required under section 5733.98 of the Revised Code. The taxpayer may carry forward any credit amount in excess of its tax due after allowing for any other credits that precede the credit under this section in the order required under section 5733.98 of the Revised Code, and shall deduct the amount of the excess credit allowed in any such year from the balance carried forward to the next taxable year. The credit may be carried forward for five tax years following the tax year for which the credit is claimed under division (A) of this section. However, if the taxpayer disposes of the center or ceases to operate it at any time during the five-year period, it shall not claim or carry forward any credit in connection with that property in the taxable year of disposal or cessation of operation or in any ensuing taxable year.