



## Ohio Revised Code

### Section 5733.38 Credit for reimbursement of employee day-care expenses.

Effective: October 3, 2023

Legislation: House Bill 33

---

This section applies only to tax years 1999, 2000, 2001, 2002, and 2003.

A nonrefundable credit is allowed against the tax imposed by sections 5733.06, 5733.065, and 5733.066 of the Revised Code equal to fifty per cent of the amount incurred by a taxpayer during the taxable year immediately preceding the tax year to reimburse employees of the taxpayer for child care expenses. The amount of the credit for a tax year shall not exceed seven hundred fifty dollars per child.

The taxpayer shall count toward the credit only reimbursements it pays to or for the benefit of employees for amounts paid by those employees for child care provided to dependents of the employees at child care centers licensed under section 5104.03 of the Revised Code. The taxpayer shall not count toward the credit any amount it paid directly or indirectly in connection with a plan or program described in section 125 of the Internal Revenue Code or under section 5733.36 of the Revised Code. The taxpayer shall claim the credit in the order required under section 5733.98 of the Revised Code.

---