



## Ohio Revised Code

### Section 5747.66 Credit for any individual who is the certificate owner of a tax credit certificate.

Effective: February 15, 2016

Legislation: Senate Bill 208 - 131st General Assembly

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

(B) There is allowed a credit against a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code for any individual who, on the last day of the individual's taxable year, is the certificate owner of a tax credit certificate issued under section 122.85 of the Revised Code. The credit shall be claimed for the taxable year that includes the date the certificate was issued by the director of development. The credit amount equals the amount stated in the certificate. The credit shall be claimed in the order required under section 5747.98 of the Revised Code. If the credit amount exceeds the aggregate amount of tax otherwise due under section 5747.02 of the Revised Code after deducting all other credits in that order, the excess shall be refunded.

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

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