



Ohio Revised Code

Section 5751.091 Megaproject supplier exclusion clawback.

Effective: October 3, 2023

Legislation: House Bill 33

(A) If a taxpayer excludes from its taxable gross receipts amounts described under division (F)(2)(oo) or (pp) of section 5751.01 of the Revised Code for a tax period in which the taxpayer does not qualify for that exclusion for any portion of that tax period, the taxpayer shall remit to the tax commissioner a payment equal to the product of the following: (a) the cost of all property received in this state by a megaproject operator from the taxpayer during that tax period, multiplied by (b) the tax rate prescribed in section 5751.03 of the Revised Code. The charge shall be levied and collected as a tax imposed under this chapter.

(B) A taxpayer required to remit a payment under division (A) of this section for three consecutive calendar years may not exclude from the taxpayer's taxable gross receipts any amounts described in division (F)(2)(oo) or (pp) of section 5751.01 of the Revised Code for any tax period in any following calendar year.
