AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
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Ohio Administrative Code

Rule 122:11-1-01 Contaminated site program agreement tax exemption fee.

Effective: October 29, 2026

(A) The state's application fee for applications submitted to a municipal corporation or county to enter into an agreement under section 5709.88 of the Revised Code shall be seven hundred fifty dollars.

(B) Payment shall be in the form of a check or money order made payable to the treasurer of the state of Ohio by an enterprise at the time of the application and shall be forwarded to the Ohio department of development with the executed agreement by the municipal corporation or county.

(C) If the application does not result in the approval of the agreement, then the fee shall be refunded to the applicant by the municipal corporation or county. Otherwise, such fee shall be non-refundable.

(D) No more than one fee shall be collected per application.

(E) The director of the Ohio department of development shall notify the tax commissioner to withhold the approval of all tax exemptions pertaining to an agreement which has not met the contaminated site program agreement tax exemption fee requirements set forth in this rule.