



Ohio Administrative Code

Rule 122:29-1-05 Transformational Mixed Use Development Tax Credit.

Effective: [May 25, 2026](#)

- (A) The tax credit will be in the form determined by the director and as approved by the tax commissioner.
- (B) Pursuant to division (H) of section 122.09 of the Revised Code, the aggregate value of all tax credit certificates issued for the project may not exceed ten per cent of the actual eligible expenditures of the project, the sum of all estimated credit amounts preliminarily approved by the director in connection with the project, or the amount approved by the director as a result of an approved material change request. In any event, no more than twenty million dollars in tax credits may be issued for the same transformational mixed use development.
- (C) The tax credit may be sold or transferred, in whole or in part, by the property owner under division (E) of section 122.09 of the Revised Code. The property owner will notify the director of the transfer and will provide the information on the form determined and provided by the director.
- (D) The effective year of the tax credit will be the calendar year in which the last certificate of occupancy is issued for the complete project scope.