



Ohio Revised Code

Section 9.239 Allocation of federal energy efficient building deduction.

Effective: September 30, 2025

Legislation: House Bill 96

(A) As used in this section:

(1) "Public building" means a building owned by a public entity.

(2) "Public entity" means a subdivision, the general assembly, a court, any department, division, institution, board, commission, authority, bureau or other agency or instrumentality of the state, the five state retirement systems, or any other governmental entity.

(3) "Subdivision" has the same meaning as in section 2744.01 of the Revised Code.

(B) A person that is primarily responsible for designing energy efficient commercial building property installed in a public building may seek allocation of any deduction allowed under section 179D of the Internal Revenue Code in connection with that installation by submitting a written request to the public entity that owns the building. Within fifteen days of receiving such a request, the public entity shall respond and, if merited, formally allocate the deduction as required under that section and any associated rules or guidance of the internal revenue service or the United States department of the treasury.

(C) If a public entity does not respond within fifteen days of receiving a request under division (B) of this section, the entity shall be considered to have approved the request.

(D) No public entity and no employee or agent of a public entity acting in the employee's or agent's official capacity shall seek, solicit, charge, or accept a fee, payment, or other consideration in exchange for allocating a deduction allowed under section 179D of the Internal Revenue Code or providing documentation of such an allocation as required under that section and any associated rules or guidance of the internal revenue service or the United States department of the treasury.



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