

Ohio Revised Code

Section 5725.19 Issuance of tax credits by Ohio venture capital authority.

Effective: June 5, 2006

Legislation: Senate Bill 321 - 126th General Assembly

Upon the issuance of a tax credit certificate by the Ohio venture capital authority under section 150.07 of the Revised Code, a refundable credit may be claimed against the tax imposed on a domestic insurance company under section 5725.18 of the Revised Code. The credit shall be claimed in the calendar year specified in the certificate issued by the authority.