

## Ohio Revised Code

Section 5725.32 Refundable credit against tax on domestic insurance company.

Effective: June 30, 2005

Legislation: House Bill 66 - 126th General Assembly

Upon the issuance of a tax credit certificate by the director of development, a refundable credit granted by the tax credit authority under section 122.17 of the Revised Code may be claimed against the tax imposed by section 5725.18 of the Revised Code. The credit shall be claimed in the calendar year specified in the certificate issued by the director of development.