



Ohio Revised Code

Section 5727.241 Credit against tax on natural gas or combined company.

Effective: June 5, 2006

Legislation: Senate Bill 321 - 126th General Assembly

As used in this section, "taxpayer" means any person subject to the tax imposed by section 5727.24 of the Revised Code.

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 taxpayer under section 5727.24 of the Revised Code. The credit shall be claimed on a return due under section 5727.25 of the Revised Code after the certificate is issued by the authority.
