



Ohio Revised Code

Section 5747.80 Issuance of tax credits by Ohio venture capital authority.

Effective: February 15, 2016

Legislation: Senate Bill 208 - 131st 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 a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code. The credit shall be claimed for the taxable year specified in the certificate issued by the authority and in the order required under section 5747.98 of the Revised Code.
