



## Ohio Revised Code

### Section 5747.87

Effective: September 30, 2025

Legislation: House Bill 96

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There is allowed a nonrefundable credit against a taxpayer's aggregate tax liability under section 5747.02 of the Revised Code for a taxpayer who holds the rights to a tax credit certificate that is issued on or after the effective date of this section under section 122.09 of the Revised Code. The credit equals the amount stated on the certificate and may be claimed for the taxable year ending in the calendar year specified in the certificate or in the ensuing calendar year. The credit shall be claimed in the order required under section 5747.98 of the Revised Code. If the credit exceeds the taxpayer's aggregate tax due under section 5747.02 of the Revised Code for that taxable year after allowing for credits that precede the credit under this section in that order, the excess may be carried forward for five ensuing taxable years, but the amount of any excess credit allowed in any such taxable year shall be deducted from the balance carried forward to the ensuing taxable year. Nothing in this section limits or disallows pass-through treatment of the credit if the person holding the rights to a tax credit certificate is a pass-through entity.

No credit shall be claimed under this section to the extent the certificate was used to claim a credit under section 5725.35, 5726.62, or 5729.18 of the Revised Code.

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