

As Introduced

**136th General Assembly
Regular Session
2025-2026**

S. B. No. 250

Senator Reynolds

To amend sections 5725.38, 5725.98, 5726.61, 1
5726.98, 5729.21, 5729.98, 5747.86, and 5747.98 2
and to enact section 122.841 of the Revised Code 3
to authorize a nonrefundable, transferable tax 4
credit for charitable organizations that 5
construct owner-occupied housing and to name 6
this act the Promised Land Act. 7

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 5725.38, 5725.98, 5726.61, 8
5726.98, 5729.21, 5729.98, 5747.86, and 5747.98 be amended and 9
section 122.841 of the Revised Code be enacted to read as 10
follows: 11

Sec. 122.841. (A) As used in this section: 12

(1) "Eligible nonprofit organization" means an entity 13
organized and operated exclusively for charitable purposes and 14
recognized as exempt from federal income taxation under section 15
501(c) (3) of the Internal Revenue Code, which may be a church as 16
defined by section 1710.01 of the Revised Code. 17

(2) "Development period" means the six-month period from 18
the first day of January to the thirtieth day of June, or from 19
the first day of July to the thirty-first day of December. 20

(3) "Business day" has the same meaning as in section 21
122.84 of the Revised Code. 22

(B) An eligible nonprofit organization that owns, in fee 23
simple, real property in this state, and that facilitates the 24
construction of housing on at least one acre of that property 25
may apply to the director of development for a nonrefundable 26
credit against the tax levied under section 5725.18, 5726.02, 27
5729.03, or 5747.02 of the Revised Code after one or more units 28
of the housing are sold to an owner-occupant for use as the 29
owner-occupant's primary residence. Sales of housing to an 30
owner-occupant need not include transfer of fee simple ownership 31
of the underlying land to qualify for a credit authorized by 32
this section, but must include transfer of ownership of the 33
housing unit and at least a leasehold interest in the underlying 34
land. 35

The application shall be made on forms prescribed by the 36
director. The director shall accept and review applications 37
submitted under this section during two annual periods, the 38
first of which begins on the tenth day of January and ends after 39
the first day of February, and the second of which begins on the 40
tenth day of July and ends after the first day of August. If any 41
of those dates fall on a day that is not a business day, then 42
the application period begins on or ends after the next business 43
day, as applicable. The credit shall equal ten per cent of the 44
total cost to construct the housing, including the cost or value 45
of real property on which the housing is built. 46

The eligible nonprofit organization shall include the 47
following information with its application: 48

(1) The number of housing units the organization 49
facilitated construction of that were sold to owner-occupants 50

for use as a primary residence during the immediately preceding 51
development period; 52

(2) The aggregate acreage of all parcels on which the 53
housing units were constructed; 54

(3) The amount spent to construct each unit. If the costs 55
include land acquisition costs from the purchase of land on 56
which multiple units were constructed, the organization shall 57
apportion the land costs or value to each unit in proportion to 58
the unit's share of the total amount of livable square footage. 59

(4) Any other information the director may require. 60

The director shall review and process applications in the 61
order in which they are received. 62

(C) An eligible nonprofit organization shall be deemed to 63
have facilitated the construction of housing if it enters into 64
an agreement with another person under which the eligible 65
nonprofit organization provides real property through 66
contribution, lease, or similar arrangement, and the other 67
person finances and constructs housing on the real property. 68

(D) An agreement described in division (C) of this 69
section, an agreement to transfer ownership of housing to an 70
owner-occupant, and documents of title transferring such 71
ownership may include any terms that are not contrary to the 72
terms of this section without affecting eligibility for the tax 73
credit authorized by this section. Such terms may include 74
provisions to preserve affordability and owner-occupancy. 75

(E) (1) Subject to division (E) (2) of this section, if the 76
director determines that the applicant qualifies for a credit 77
under this section, the director shall issue, within sixty days 78
after the last day on which an application may be submitted for 79

that application period, a tax credit certificate to the 80
applicant identified with a unique number and listing the amount 81
of credit the director determines is eligible to be claimed or 82
transferred. 83

(2) The total amount of tax credits issued by the director 84
shall not exceed twenty-five million dollars for any fiscal 85
year. 86

The director shall not issue certificates to a single 87
applicant in any fiscal biennium in a credit amount that exceeds 88
two million dollars. 89

(3) The credit may be claimed by a person under section 90
5725.38, 5726.61, 5729.21, or 5747.86 of the Revised Code, as 91
applicable. An eligible nonprofit organization that is not 92
subject to taxation under section 5725.18, 5726.02, 5729.03, or 93
5747.02 of the Revised Code shall not claim the credit but may 94
transfer the right to claim the credit under division (G) of 95
this section. 96

(4) The eligible nonprofit organization shall be the sole 97
applicant of any tax credit awarded under this section, 98
regardless of whether another person finances or constructs the 99
housing improvements. 100

(5) In awarding tax credit certificates, the director of 101
development may grant preference to applications that 102
incorporate ground lease arrangements, deed restrictions, or 103
other mechanisms designed to preserve affordability and owner- 104
occupancy. 105

(F) A taxpayer claiming a credit through a certificate 106
issued under this section shall submit a copy of the certificate 107
with the taxpayer's return or report. 108

(G) A person that holds a wholly or partially unclaimed 109
certificate issued under this section may transfer the right to 110
claim all or part of the remaining credit to any other person. 111
To effectuate the transfer, the transferor shall notify the tax 112
commissioner, in writing, that the transferor is transferring 113
the right to claim all or part of the remaining credit stated on 114
the certificate. The transferor shall identify in that 115
notification the certificate's number, the name and the tax 116
identification number of the transferee, the amount of remaining 117
credit transferred to the transferee, and, if applicable, the 118
amount of remaining credit retained by the transferor. The 119
transferee may claim the amount of credit received under this 120
division pursuant to and in the manner required under divisions 121
(E) (3) and (F) of this section. Transferring a credit under this 122
division does not extend the taxable year or calendar year for 123
which the credit may be claimed or number of years for which the 124
unclaimed credit amount may be carried forward under section 125
5725.38, 5726.61, 5729.21, or 5747.86 of the Revised Code, as 126
applicable. 127

Any person to which a credit has been transferred under 128
this division may transfer the right to claim all or part of the 129
transferred credit amount to any other person, in the same 130
manner prescribed by this division for the initial transfer, 131
including that any such transfer be reported by the transferor 132
to the tax commissioner as described in this division. 133

(H) On or before the first day of August each year, the 134
director of development shall submit a report to the governor, 135
the president and minority leader of the senate, and the speaker 136
and minority leader of the house of representatives on the tax 137
credit program authorized under this section. The report shall 138
include the number of owner-occupied housing units for which a 139

tax credit application was submitted under this section during 140
the preceding year, the address of each unit, and the number of 141
owner-occupied housing units for which certificates were issued 142
during the preceding year. 143

(I) The tax credit authorized by this section shall be 144
known as "the promised land credit." 145

Sec. 5725.38. ~~Terms used in this section have the same~~ 146
~~meanings as in section 122.84 of the Revised Code.~~ 147

There is allowed a nonrefundable credit against the tax 148
imposed by section 5725.18 of the Revised Code for a domestic 149
insurance company that is issued, or to which is transferred, a 150
tax credit certificate under section 122.84 or 122.841 of the 151
Revised Code. The credit equals the amount stated on the 152
certificate and may be claimed for the calendar year that 153
includes the investment period or development period that was 154
the subject of the application for the certificate under ~~that~~ 155
the applicable section or for the ensuing calendar year. For a 156
credit issued under section 122.84 of the Revised Code during 157
the July application round each year, the credit may also be 158
claimed for the preceding calendar year. A taxpayer applying ~~a~~ 159
that credit for the preceding calendar year shall file an 160
amended return or apply that amendment on the taxpayer's 161
original return, for that year. 162

~~The~~ A credit authorized in this section shall be claimed 163
in the order required under section 5725.98 of the Revised Code. 164
If the amount of a credit exceeds the tax otherwise due under 165
section 5725.18 of the Revised Code after deducting all other 166
credits preceding the credit in that order, the excess may be 167
carried forward for not more than five ensuing calendar years. 168
The amount of the excess credit claimed in any such year shall 169

be deducted from the balance carried forward to the next 170
calendar year. 171

No credit shall be claimed under this section to the 172
extent the credit was claimed under section 5726.61, 5729.21, or 173
5747.86 of the Revised Code. 174

Sec. 5725.98. (A) To provide a uniform procedure for 175
calculating the amount of tax imposed by section 5725.18 of the 176
Revised Code that is due under this chapter, a taxpayer shall 177
claim any credits and offsets against tax liability to which it 178
is entitled in the following order: 179

The credit for an insurance company or insurance company 180
group under section 5729.031 of the Revised Code; 181

The credit for eligible employee training costs under 182
section 5725.31 of the Revised Code; 183

The credit for purchasers of qualified low-income 184
community investments under section 5725.33 of the Revised Code; 185

The nonrefundable job retention credit under division (B) 186
of section 122.171 of the Revised Code; 187

The nonrefundable credit for investments in rural business 188
growth funds under section 122.152 of the Revised Code; 189

The nonrefundable Ohio low-income housing tax credit under 190
section 5725.36 of the Revised Code; 191

The nonrefundable affordable single-family home credit 192
under section 5725.37 of the Revised Code; 193

The nonrefundable credit for contributing capital to a 194
transformational mixed use development project under section 195
5725.35 of the Revised Code; 196

The nonrefundable opportunity zone investment credit under	197
section 5725.38 of the Revised Code;	198
<u>The nonrefundable promised land credit under section</u>	199
<u>5725.38 of the Revised Code;</u>	200
The offset of assessments by the Ohio life and health	201
insurance guaranty association permitted by section 3956.20 of	202
the Revised Code;	203
The refundable credit for rehabilitating a historic	204
building under section 5725.34 of the Revised Code;	205
The refundable credit for Ohio job retention under former	206
division (B) (2) or (3) of section 122.171 of the Revised Code as	207
those divisions existed before September 29, 2015, the effective	208
date of the amendment of this section by H.B. 64 of the 131st	209
general assembly;	210
The refundable credit for Ohio job creation under section	211
5725.32 of the Revised Code;	212
The refundable credit under section 5725.19 of the Revised	213
Code for losses on loans made under the Ohio venture capital	214
program under sections 150.01 to 150.10 of the Revised Code.	215
(B) For any credit except the refundable credits	216
enumerated in this section, the amount of the credit for a	217
taxable year shall not exceed the tax due after allowing for any	218
other credit that precedes it in the order required under this	219
section. Any excess amount of a particular credit may be carried	220
forward if authorized under the section creating that credit.	221
Nothing in this chapter shall be construed to allow a taxpayer	222
to claim, directly or indirectly, a credit more than once for a	223
taxable year.	224

~~Sec. 5726.61. Terms used in this section have the same~~ 225
~~meanings as in section 122.84 of the Revised Code.~~ 226

A taxpayer may claim a nonrefundable credit against the 227
tax imposed under section 5726.02 of the Revised Code for each 228
person included in the annual report of the taxpayer to whom a 229
certificate is issued or transferred under section 122.84 or 230
122.841 of the Revised Code ~~or is transferred pursuant to that~~ 231
~~section.~~ The credit equals the amount stated on the certificate 232
and may be claimed for the taxable year that aligns with the 233
calendar year that includes the investment period or development 234
period that was the subject of the application for the 235
certificate under ~~that~~ the applicable section or for the ensuing 236
calendar year. For a credit issued under section 122.84 of the 237
Revised Code during the July application round each year, the 238
credit may also be claimed for the preceding taxable year. A 239
taxpayer applying ~~a~~ that credit for the preceding taxable year 240
shall file an amended report or apply that amendment on the 241
taxpayer's original report, for that year. 242

~~The~~ A credit authorized in this section shall be claimed 243
in the order required under section 5726.98 of the Revised Code. 244
If the amount of a credit exceeds the tax otherwise due under 245
section 5726.02 of the Revised Code after deducting all other 246
credits preceding the credit in that order, the excess may be 247
carried forward for not more than five ensuing taxable years. 248
The amount of the excess credit claimed in any such year shall 249
be deducted from the balance carried forward to the next taxable 250
year. 251

No credit shall be claimed under this section to the 252
extent the credit was claimed under section 5725.38, 5729.21, or 253
5747.86 of the Revised Code. 254

Sec. 5726.98. (A) To provide a uniform procedure for	255
calculating the amount of tax due under section 5726.02 of the	256
Revised Code, a taxpayer shall claim any credits to which the	257
taxpayer is entitled under this chapter in the following order:	258
 The nonrefundable job retention credit under division (B)	259
of section 5726.50 of the Revised Code;	260
 The nonrefundable credit for purchases of qualified low-	261
income community investments under section 5726.54 of the	262
Revised Code;	263
 The nonrefundable credit for transformational mixed use	264
development tax credit certificate holders under section 5726.62	265
of the Revised Code;	266
 The nonrefundable credit for qualified research expenses	267
under section 5726.56 of the Revised Code;	268
 The nonrefundable credit for qualifying dealer in	269
intangibles taxes under section 5726.57 of the Revised Code;	270
 The nonrefundable Ohio low-income housing tax credit under	271
section 5726.58 of the Revised Code;	272
 The nonrefundable affordable single-family home credit	273
under section 5726.60 of the Revised Code;	274
 The nonrefundable welcome home Ohio (WHO) program credit	275
under section 122.633 of the Revised Code;	276
 The nonrefundable opportunity zone investment credit under	277
section 5726.61 of the Revised Code;	278
 <u>The nonrefundable promised land credit under section</u>	279
<u>5726.61 of the Revised Code;</u>	280
 The refundable credit for rehabilitating an historic	281

building under section 5726.52 of the Revised Code; 282

The refundable job retention or job creation credit under 283
division (A) of section 5726.50 of the Revised Code; 284

The refundable credit under section 5726.53 of the Revised 285
Code for losses on loans made under the Ohio venture capital 286
program under sections 150.01 to 150.10 of the Revised Code; 287

The refundable motion picture and Broadway theatrical 288
production credit under section 5726.55 of the Revised Code. 289

(B) For any credit except the refundable credits 290
enumerated in this section, the amount of the credit for a 291
taxable year shall not exceed the tax due after allowing for any 292
other credit that precedes it in the order required under this 293
section. Any excess amount of a particular credit may be carried 294
forward if authorized under the section creating that credit. 295
Nothing in this chapter shall be construed to allow a taxpayer 296
to claim, directly or indirectly, a credit more than once for a 297
taxable year. 298

Sec. 5729.21. ~~Terms used in this section have the same~~ 299
~~meanings as in section 122.84 of the Revised Code.~~ 300

There is allowed a nonrefundable credit against the tax 301
imposed by section 5729.03 of the Revised Code for a foreign 302
insurance company that is issued, or to which is transferred, a 303
tax credit certificate under section 122.84 or 122.841 of the 304
Revised Code. The credit equals the amount stated on the 305
certificate and may be claimed for the calendar year that 306
includes the investment period or development period that was 307
the subject of the application for the certificate under ~~that~~ 308
the applicable section or for the ensuing calendar year. For a 309
credit issued under section 122.84 of the Revised Code during 310

the July application round each year, the credit may also be 311
claimed for the preceding calendar year. A taxpayer applying a- 312
that credit for the preceding calendar year shall file an 313
amended return or apply that amendment on the taxpayer's 314
original return, for that year. 315

~~The~~ A credit authorized in this section shall be claimed 316
in the order required under section 5729.98 of the Revised Code. 317
If the amount of a credit exceeds the tax otherwise due under 318
section 5729.03 of the Revised Code after deducting all other 319
credits preceding the credit in that order, the excess may be 320
carried forward for not more than five ensuing calendar years. 321
The amount of the excess credit claimed in any such year shall 322
be deducted from the balance carried forward to the next 323
calendar year. 324

No credit shall be claimed under this section to the 325
extent the credit was claimed under section 5725.38, 5726.61, or 326
5747.86 of the Revised Code. 327

A foreign insurance company shall not be required to pay 328
any additional tax levied under section 5729.06 of the Revised 329
Code as a result of claiming ~~the~~ a tax credit authorized by this 330
section. 331

Sec. 5729.98. (A) To provide a uniform procedure for 332
calculating the amount of tax due under this chapter, a taxpayer 333
shall claim any credits and offsets against tax liability to 334
which it is entitled in the following order: 335

The credit for an insurance company or insurance company 336
group under section 5729.031 of the Revised Code; 337

The credit for eligible employee training costs under 338
section 5729.07 of the Revised Code; 339

The credit for purchases of qualified low-income community 340
investments under section 5729.16 of the Revised Code; 341

The nonrefundable job retention credit under division (B) 342
of section 122.171 of the Revised Code; 343

The nonrefundable credit for investments in rural business 344
growth funds under section 122.152 of the Revised Code; 345

The nonrefundable Ohio low-income housing tax credit under 346
section 5729.19 of the Revised Code; 347

The nonrefundable affordable single-family home credit 348
under section 5729.20 of the Revised Code; 349

The nonrefundable credit for contributing capital to a 350
transformational mixed use development project under section 351
5729.18 of the Revised Code; 352

The nonrefundable opportunity zone investment credit under 353
section 5729.21 of the Revised Code; 354

The nonrefundable promised land credit under section 355
5729.21 of the Revised Code; 356

The offset of assessments by the Ohio life and health 357
insurance guaranty association against tax liability permitted 358
by section 3956.20 of the Revised Code; 359

The refundable credit for rehabilitating a historic 360
building under section 5729.17 of the Revised Code; 361

The refundable credit for Ohio job retention under former 362
division (B) (2) or (3) of section 122.171 of the Revised Code as 363
those divisions existed before September 29, 2015, the effective 364
date of the amendment of this section by H.B. 64 of the 131st 365
general assembly; 366

The refundable credit for Ohio job creation under section 367
5729.032 of the Revised Code; 368

The refundable credit under section 5729.08 of the Revised 369
Code for losses on loans made under the Ohio venture capital 370
program under sections 150.01 to 150.10 of the Revised Code. 371

(B) For any credit except the refundable credits 372
enumerated in this section, the amount of the credit for a 373
taxable year shall not exceed the tax due after allowing for any 374
other credit that precedes it in the order required under this 375
section. Any excess amount of a particular credit may be carried 376
forward if authorized under the section creating that credit. 377
Nothing in this chapter shall be construed to allow a taxpayer 378
to claim, directly or indirectly, a credit more than once for a 379
taxable year. 380

Sec. 5747.86. ~~Terms used in this section have the same~~ 381
~~meanings as in section 122.84 of the Revised Code.~~ 382

There is hereby allowed a nonrefundable credit against a 383
taxpayer's aggregate tax liability under section 5747.02 of the 384
Revised Code for a taxpayer who is issued, or to whom is 385
transferred, a tax credit certificate under section 122.84 or 386
122.841 of the Revised Code. The credit equals the amount stated 387
on the certificate and may be claimed for the taxable year that 388
includes the first day of the investment period or development 389
period that was the subject of the application for the 390
certificate under ~~that~~ the applicable section or for the ensuing 391
taxable year. For a credit issued under section 122.84 of the 392
Revised Code during the July application round each year, the 393
credit may also be claimed for the preceding taxable year. A 394
taxpayer applying ~~a~~ that credit for the preceding taxable year 395
shall file an amended return or apply that amendment on the 396

taxpayer's original return, for that year. 397

If the certificate is held by a pass-through entity, any 398
taxpayer that is a direct or indirect investor in the pass- 399
through entity on the last day of the entity's qualifying 400
taxable year may claim the taxpayer's proportionate or 401
distributive share of the credit against the taxpayer's 402
aggregate amount of tax levied under section 5747.02 of the 403
Revised Code. 404

The credit shall be claimed in the order required under 405
section 5747.98 of the Revised Code. If the credit exceeds the 406
taxpayer's aggregate tax due under section 5747.02 of the 407
Revised Code for that taxable year after allowing for credits 408
that precede the credit under this section in that order, such 409
excess shall be allowed as a credit in each of the ensuing five 410
taxable years, but the amount of any excess credit allowed in 411
any such taxable year shall be deducted from the balance carried 412
forward to the ensuing taxable year. 413

No credit shall be claimed under this section to the 414
extent the credit was claimed under section 5725.38, 5726.61, or 415
5729.21 of the Revised Code. 416

Sec. 5747.98. (A) To provide a uniform procedure for 417
calculating a taxpayer's aggregate tax liability under section 418
5747.02 of the Revised Code, a taxpayer shall claim any credits 419
to which the taxpayer is entitled in the following order: 420

Either the retirement income credit under division (B) of 421
section 5747.055 of the Revised Code or the lump sum retirement 422
income credits under divisions (C), (D), and (E) of that 423
section; 424

Either the senior citizen credit under division (F) of 425

section 5747.055 of the Revised Code or the lump sum	426
distribution credit under division (G) of that section;	427
The dependent care credit under section 5747.054 of the	428
Revised Code;	429
The credit for displaced workers who pay for job training	430
under section 5747.27 of the Revised Code;	431
The twenty-dollar personal exemption credit under section	432
5747.022 of the Revised Code;	433
The joint filing credit under division (E) of section	434
5747.05 of the Revised Code;	435
The earned income credit under section 5747.71 of the	436
Revised Code;	437
The nonrefundable credit for education expenses under	438
section 5747.72 of the Revised Code;	439
The nonrefundable credit for donations to scholarship	440
granting organizations under section 5747.73 of the Revised	441
Code;	442
The nonrefundable credit for tuition paid to a	443
nonchartered nonpublic school under section 5747.75 of the	444
Revised Code;	445
The nonrefundable vocational job credit under section	446
5747.057 of the Revised Code;	447
The nonrefundable job retention credit under division (B)	448
of section 5747.058 of the Revised Code;	449
The enterprise zone credit under section 5709.66 of the	450
Revised Code;	451
The credit for beginning farmers who participate in a	452

financial management program under division (B) of section	453
5747.77 of the Revised Code;	454
The credit for commercial vehicle operator training	455
expenses under section 5747.82 of the Revised Code;	456
The nonrefundable welcome home Ohio (WHO) program credit	457
under section 122.633 of the Revised Code;	458
The nonrefundable credit for transformational mixed use	459
development tax credit certificate holders under section 5747.87	460
of the Revised Code;	461
The credit for selling or renting agricultural assets to	462
beginning farmers under division (A) of section 5747.77 of the	463
Revised Code;	464
The credit for purchases of qualifying grape production	465
property under section 5747.28 of the Revised Code;	466
The small business investment credit under section 5747.81	467
of the Revised Code;	468
The nonrefundable lead abatement credit under section	469
5747.26 of the Revised Code;	470
The opportunity zone investment credit under section	471
5747.86 of the Revised Code;	472
<u>The nonrefundable promised land credit under section</u>	473
<u>5747.86 of the Revised Code;</u>	474
The enterprise zone credits under section 5709.65 of the	475
Revised Code;	476
The research and development credit under section 5747.331	477
of the Revised Code;	478
The credit for rehabilitating a historic building under	479

section 5747.76 of the Revised Code;	480
The nonrefundable Ohio low-income housing tax credit under	481
section 5747.83 of the Revised Code;	482
The nonrefundable affordable single-family home credit	483
under section 5747.84 of the Revised Code;	484
The nonresident credit under division (A) of section	485
5747.05 of the Revised Code;	486
The credit for a resident's out-of-state income under	487
division (B) of section 5747.05 of the Revised Code;	488
The refundable motion picture and Broadway theatrical	489
production credit under section 5747.66 of the Revised Code;	490
The refundable jobs creation credit or job retention	491
credit under division (A) of section 5747.058 of the Revised	492
Code;	493
The refundable credit for taxes paid by a qualifying	494
entity granted under section 5747.059 of the Revised Code;	495
The refundable credits for taxes paid by a qualifying	496
pass-through entity granted under division (I) of section	497
5747.08 of the Revised Code;	498
The refundable credit under section 5747.80 of the Revised	499
Code for losses on loans made to the Ohio venture capital	500
program under sections 150.01 to 150.10 of the Revised Code;	501
The refundable credit for rehabilitating a historic	502
building under section 5747.76 of the Revised Code;	503
The refundable credit under section 5747.39 of the Revised	504
Code for taxes levied under section 5747.38 of the Revised Code	505
paid by an electing pass-through entity.	506

(B) For any credit, except the refundable credits 507
enumerated in this section and the credit granted under division 508
(H) of section 5747.08 of the Revised Code, the amount of the 509
credit for a taxable year shall not exceed the taxpayer's 510
aggregate amount of tax due under section 5747.02 of the Revised 511
Code, after allowing for any other credit that precedes it in 512
the order required under this section. Any excess amount of a 513
particular credit may be carried forward if authorized under the 514
section creating that credit. Nothing in this chapter shall be 515
construed to allow a taxpayer to claim, directly or indirectly, 516
a credit more than once for a taxable year. 517

Section 2. That existing sections 5725.38, 5725.98, 518
5726.61, 5726.98, 5729.21, 5729.98, 5747.86, and 5747.98 of the 519
Revised Code are hereby repealed. 520

Section 3. This act shall be known as the Promised Land 521
Act. 522