



Guidance on House Bill 96 and Its Impact on the InvestOhio Program

House Bill (HB) 96 was signed by Governor DeWine on June 30, 2025, with an effective date of September 30, 2025. HB96 included changes to the InvestOhio program, which are outlined below.

The language of those changes is summarized below and is found in Section 122.86(B) (beginning on page 207):

- The last day of investments to qualify for the small business investment tax credit is November 3, 2025.

The full bill is available here for your reference:

<https://www.legislature.ohio.gov/legislation/136/hb96>

Impact on the InvestOhio Program

- (1) The final investment date applicants can list on an InvestOhio application is November 3, 2025. Any applications with investment dates listed after this will be rejected.
- (2) HB 96 retains the 60-day period an applicant has after the investment date to apply. This means the final possible day to apply for InvestOhio is January 2, 2026. Any applications received after this date will be rejected.
- (3) There were no changes made to the program's administrative rules, so any tax credits issued for applications submitted by January 2, 2026, may be claimed as currently allowed under law.