Department of Development

OHIO TAX CREDIT AUTHORITY
MEETING MINUTES

MEETING DATE: JUNE 1, 2026

I. CALL TO ORDER

The regular meeting of the Ohio Tax Credit Authority was called to order at 10:05 a.m. on June 1, 2026, by Eric Lindner.

II. ROLL CALL

Eric Lindner, Acting Chair	Present
Joy Evangelista	Present *(Late Arrival)*
Emmett Kelly	Present
Deborah McGraw	Present
Cameron Garczyk	Present

Staff Members Present: Benjamin LaGrasso, Adam Cummins, Zachary Gibson, Rick Demmon

Others Present: Chase Eikenbary, Gabe Newburg, Kevin Donnelly, Ariel Miller, Allison Rowland, Grant Whipple

III. APPROVAL OF MEETING MINUTES

Kelly made a motion to approve the minutes of the April 27, 2026 meeting. McGraw seconded.

The vote was 4-0 yes. Voting Lindner, Kelly, McGraw, Garczyk. Evangelista was absent.

IV. NEW PROJECTS

OPmobility Exterior USA, LLC appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Rossford, Wood County. Lindner made a motion to approve a tax credit of 1.968 percent for 12 years for OPmobility Exterior USA, LLC in exchange for a commitment to create 541 full-time equivalent employees generating $40,000,000 in new annual payroll. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location.

The tax credit would begin on 1/1/2027 and end on 12/31/2038.

Garczyk seconded. The vote was 4-0 yes. Evangelista was absent.

Killer Brownie LTD. appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Springboro, Montgomery County. Lindner made a motion to approve a tax credit of 1.811 percent for 9 years for Killer Brownie LTD. in exchange for a commitment to create 82 full-time equivalent employees generating $6,000,000 in new annual payroll and retain $7,000,000 in annual payroll at the project location. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location.

The tax credit would begin on 1/1/2027 and end on 12/31/2035.

Garczyk seconded. The vote was 5-0 yes.

AeroVironment, Inc. appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Beavercreek, Greene County and the City of Xenia, Greene County. Lindner made a motion to approve a tax credit of 1.804 percent for 10 years for AeroVironment, Inc. in exchange for a commitment to create 200 full-time equivalent employees generating $19,262,000 in new annual payroll and retain $9,000,000 in annual payroll at the project location. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location.

The tax credit would begin on 1/1/2027 and end on 12/31/2036.

Evangelista seconded. The vote was 5-0 yes.

AAA Club Alliance Inc. appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Cincinnati, Hamilton County and the City of Worthington, Franklin County. Lindner made a motion to approve a tax credit of 1.685 percent for 9 years for AAA Club Alliance Inc. in exchange for a commitment to create 250 full-time equivalent employees generating $18,750,000 in new annual payroll and retain $11,685,000 in annual payroll at the project location. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location.

The tax credit would begin on 1/1/2027 and end on 12/31/2035.

McGraw seconded. The vote was 4-0 yes. Kelly abstained.

Weidmann Electrical Technology Inc. appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Middletown, Butler County and the City of Urbana, Champaign County. Lindner made a motion to approve a tax credit of 1.726 percent for 9 years for Weidmann Electrical Technology Inc. in exchange for a commitment to create 105 full-time equivalent employees generating $10,657,542 in new annual payroll and retain $19,600,000 in annual payroll at the project location. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location.

The tax credit would begin on 1/1/2026 and end on 12/31/2034.

McGraw seconded. The vote was 4-0 yes. Kelly abstained.

Hikma Pharmaceuticals USA Inc. appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Columbus, Franklin County. Lindner made a motion to approve a tax credit of 1.236 percent for 7 years for Hikma Pharmaceuticals USA Inc. in exchange for a commitment to create 50 full-time equivalent employees generating $3,000,000 in new annual payroll and retain $112,147,903 in annual payroll at the project location. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location.

The tax credit would begin on 1/1/2027 and end on 12/31/2033.

Kelly seconded. The vote was 5-0 yes.

Hikma Pharmaceuticals USA Inc. appeared before the Tax Credit Authority requesting a tax credit for a project in the City of Bedford, Cuyahoga County. Lindner made a motion to approve a tax credit of 1.878 percent for 15 years for Hikma Pharmaceuticals USA Inc. in exchange for a commitment to create 300 full-time equivalent employees generating $25,500,000 in new annual payroll and retain $5,000,000 in annual payroll at the project location. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location.

The tax credit would begin on 1/1/2027 and end on 12/31/2041.

Garczyk seconded. The vote was 5-0 yes.

Cologix, Inc appeared before the Tax Credit Authority requesting a data center tax exemption for a project in the Orange Township, Delaware County and the City of Johnstown, Licking County. Lindner made a motion to approve a data center tax exemption of 50 percent for 10 years for Cologix, Inc in exchange for a commitment to create 90 full-time equivalent employees generating $10,000,000 in new annual payroll and retain $5,185,126 in annual payroll at the project location. In addition, the company will claim the tax credit on Ohio employee payroll generated at the project location in excess of the company's baseline payroll at the project location.

The tax credit would begin on 1/1/2026 and end on 12/31/2035.

McGraw seconded. The vote was 3-0 yes. Garczyk and Kelly abstained.

V. JOB CREATION TAX CREDIT – OTHER BUSINESS

Loc Performance Products, LLC
Staff recommended the Authority approve the following:
1) Cancel the tax credit as the agreement remains unexecuted by the company.

P.M. Electro Auto Inc.
Staff recommended the Authority approve the following:
1) Cancel the tax credit as the agreement remains unexecuted by the company.

Acorn Stairlifts, Inc.
Staff recommended the Authority approve the following:
1) Cancel the tax credit as the agreement remains unexecuted by the company.

SEMCORP Manufacturing USA, LLC
Staff recommended the Authority approve the following:
1) Cancel the tax credit as the agreement remains unexecuted by the company.

Ark Transportation, Ltd.
Staff recommended the Authority approve the following:
1) Cancel the tax credit as the agreement remains unexecuted by the company.

Goyette Mechanical Company, Inc.
Staff recommended the Authority approve the following:
1) Cancel the tax credit as the agreement remains unexecuted by the company.

Cipted Corp.
Staff recommended the Authority approve the following:
1) Cancel the tax credit as the agreement remains unexecuted by the company.

Naraenanotech USA Inc
Staff recommended the Authority approve the following:
1) Cancel the tax credit as the agreement remains unexecuted by the company.

American Heavy Plate Solutions, LLC
Staff recommended the Authority approve the following:
1) Cancel the tax credit as the agreement remains unexecuted by the company.

4myBenefits, Inc.
Staff recommended the Authority approve the following:
1) Cancel the tax credit as the agreement remains unexecuted by the company.

National Electrical Carbon Products, Inc.
Staff recommended the Authority approve the following:
1) Cancel the tax credit as the agreement remains unexecuted by the company.

Lindner made a motion to accept staff recommendations for the above Other Business Agenda Items One through Eleven and Evangelista seconded. The vote was 5-0 yes.

Ease Logistics Services LLC
Staff recommended the Authority approve the following:
1) Update the start date from 1/1/2023 to 1/1/2025.
2) Update the metric evaluation date from 12/31/2025 to 12/31/2027.
3) Update the End of Term from 12/31/2030 to 12/31/2032.
4) Update the tax report

Lindner made a motion to accept staff recommendations and Garczyk seconded. The vote was 5-0 yes.

The Hillman Group, Inc.
Staff recommended the Authority approve the following:
1) Update Retained Ohio Employee Payroll from $21,412,763 to $17,057,154

Lindner made a motion to accept staff recommendations and Evangelista seconded. The vote was 5-0 yes.

Apogee Engineering LLC
Staff recommended the Authority approve the following:
1) Update Committed Jobs Created from 150 to 53.
2) Update Committed Jobs New Payroll from $15,000,000 to $9,500,000.
3) Update Metric Evaluation Date from 12/31/2025 to 12/31/2026.
4) Update Rate from 2.061% to 1.881%

Lindner made a motion to accept staff recommendations and Garczyk seconded. The vote was 4-0 yes. Kelly abstained.

Advanced Drainage Systems, Inc.
Staff recommended the Authority approve the following:
1) Update Project Site Address from 4640 Trueman Blvd Parcel #050-011833 Hilliard, OH 43026 to 4024 Green Stripe Lane Parcel #050-011833 Hilliard, OH 43026 (No change to Project County)

Lindner made a motion to accept staff recommendations and Evangelista seconded. The vote was 4-0 yes. McGraw abstained.

Ineos Pigments USA Inc.
Staff recommended Authority approve the following:
1) Remove INEOS Calabrian Corporation (FEIN 13-2698438) as a grantee.

Lindner made a motion to accept staff recommendations and Evangelista seconded. The vote was 4-0 yes. Kelly abstained.

Infoverity US Inc
Held until next public meeting.

ScriptDrop, Inc.
Staff recommends the Authority approve the following:
1) Terminate the agreement with clawback for failure to maintain operations during the active-term reporting period of the agreement. On December 9, 2019, the grantee was approved for a 1.816%, 8 year tax credit in exchange for a commitment to create 80 FTEs at the project location. Development learned in January 2026 that the grantee failed to maintain operations at the project location. Due to this failure, the Authority has statutory authorization to require clawback of 100% of credits issued, which totals $389,331.54. Based on the information provided, staff recommends the Authority terminate the agreement with a clawback of $38,933.15 (10% of previously issued credits).

Lindner made a motion to accept staff recommendations and Evangelista seconded. The vote was 4-0 yes. Kelly abstained.

VI. TRANSFORMATIONAL MIXED-USE DEVELOPMENT

Fairfield Shoe Factory
Staff recommended the Authority:
1) Determine that the Fairfield Shoe Factory qualifies for the alternative method calculation for the Transformational Mixed-Use Development tax credit based upon the third party's affirmation that it is reasonably certain that the increase in tax collections will exceed ten percent of the project's estimated development costs within one year after the project is completed. The tax credit will be computed using this alternative method calculation, which will be 10 percent of the actual development costs attributed to the project, up to the tax credit amount allocated by the Tax Credit Authority.

Lindner made a motion to accept staff recommendations and McGraw seconded. The vote was 5-0 yes.

VII. DISCUSSION ITEMS

None

VIII. MOTION TO ADJOURN

The meeting was adjourned at 10:59 a.m. by Lindner.

The next meeting is scheduled for June 29, 2026 at 10:00 a.m.