



Department of
Development

Mike DeWine, Governor
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Guidance on House Bill 45 and Changes to the Ohio Historic Preservation Tax Credit Program

Governor Mike DeWine signed Ohio House Bill 45 (HB 45) into law on Jan. 6, 2023, with an effective date of April 7, 2023. HB 45 included permanent changes to the Ohio Historic Preservation Tax Credit Program which are outlined below. These provisions are not retroactive to previous awards and do not apply to Round 30 applications due by 5 p.m. on March 31. These changes will apply to Round 31, for which applications will be due in September 2023.

Permanent Changes to Round 31 and Thereafter

1. Projects that have previously received a Low-Income Housing Tax Credit (LIHTC) through the Ohio Housing Finance Agency (OHFA) will be ineligible to apply for an OHPTC.
2. Projects awarded an OHPTC that later receive a LIHTC will have their OHPTC rescinded if the LIHTC is awarded prior to the project's completion.