

ENERGY CREDIT PROGRAM

The Ohio Energy Credit Program provides credits or direct cash payments for the winter heating bills of qualified elderly and disabled individuals. All applications for the program are filed with and processed by the Ohio Department of Taxation.

There were no changes in the eligibility requirements, level of benefits, or administrative procedures for the 1996-97 Energy Credit Program heating season.

Table 26 shows the number of approved applicants in each county by the type of energy credit for the 1996-97 heating season. The total number of approved applicants was 57,905. Figures show that these individuals received about \$8.4 million on cash payments or utility bill credits for the 1996-97 heating season. Of the applicants heating their households with gas, electricity or pipeline propane, 12,758 had incomes less than \$5,000 (30% credit), and 31,346 had incomes between \$5,000 and \$9,000 (25% credit). The remaining 13,801 receiving the \$125 cash payment heated their households with fuel oil, coal, wood, kerosene, or non-pipeline propane and had incomes less than \$9,000.

DESCRIPTION OF PROGRAM:

The Energy Credit Program provides 25 percent and 30 percent credits on heating bills or a direct cash payment of \$125 to qualifying individuals. To qualify for the program, an individual must: (1) be head of the household or spouse thereof; (2) have turned 65 years of age prior to January 1, 1997 or be permanently and totally disabled as of July 1, 1996; (3) have total 1995 income or an expected 1996 income (including income of spouse) of \$5,000 or less to receive a 30 percent credit, or have total 1995 income or an expected 1996 income of more than \$5,000 but less than \$9,000 to receive a 25 percent credit.

Qualifying applicants who heat their households with gas, electricity, or propane delivered by pipeline are granted the percentage credit on the bills

they receive for those fuels during the months of December through April of that heating season. Qualifying applicants who heat their homes with fuel oil, bottled propane, coal, wood, or kerosene, share a meter for heating fuel, or pay for heat included with their rent payments receive the \$125 cash payment.

The credits and direct payments which are given to eligible program participants are the result of administrative efforts of the Tax Commissioner and the utility companies. For the 30 percent and 25 percent energy credits, the utility companies certify to the Tax Commissioner the total reduction in utility charges for the previous month as a result of this program. The Tax Commissioner then reimburses them within 30 days of the receipt of certification for the value of the energy credits given. For the \$125 cash payment, the Tax Commissioner issues the \$125 direct payment to eligible individuals in February of each year.

APPLICATION AND CREDIT PROCESS:

All applications for the Energy Credit Program are filed with the Department of Taxation. The Tax Commissioner verifies the information on the application and certifies the eligibility for the applicants. The energy companies supplying electricity, gas, or propane delivered by pipeline are issued the names of those eligible for the 25 percent or 30 percent credit and include the credit in the energy bills for those individuals. The Tax Commissioner is responsible for paying those individuals who are eligible for the \$125 cash payment.

OHIO REVISED CODE CITATIONS:

Sections 122.64 to 122.69, 4933.123, 5117.01 to 5117.12, 5117.21 to 5117.29, and 5117.99.

Table 26
Energy Credit Program: Number of Approved Applications,
by County and Type of Aid, 1996-97 Heating Season

County	\$125 Cash Payment	30% Credit	25% Credit	Total	County	\$125 Cash Payment	30% Credit	25% Credit	Total
Adams	459	66	107	632	Logan	81	38	133	252
Allen	59	116	352	527	Lorain	76	204	606	886
Ashland	59	36	137	232	Lucas	212	475	1,306	1,993
Ashtabula	144	133	365	642	Madison	36	32	85	153
Athens	276	104	162	542	Mahoning	242	577	1,410	2,229
Auglaize	44	42	121	207	Marion	54	134	254	442
Belmont	221	155	356	732	Medina	39	51	166	256
Brown	203	48	110	361	Meigs	247	78	114	439
Butler	243	283	606	1,132	Mercer	53	38	101	192
Carroll	74	20	70	164	Miami	52	71	266	389
Champaign	70	33	115	218	Monroe	114	64	76	254
Clark	62	211	441	714	Montgomery	293	680	1,499	2,472
Clermont	292	83	122	497	Morgan	123	36	57	216
Clinton	76	44	94	214	Morrow	87	23	41	151
Columbiana	307	197	502	1,006	Muskingum	154	146	390	690
Coshocton	63	30	137	230	Noble	62	35	60	157
Crawford	53	62	174	289	Ottawa	51	23	71	145
Cuyahoga	771	1,983	5,234	7,988	Paulding	70	25	62	157
Darke	81	48	173	302	Perry	107	69	147	323
Defiance	42	42	79	163	Pickaway	94	42	130	266
Delaware	39	37	87	163	Pike	434	48	63	545
Erie	36	43	172	251	Portage	148	71	175	394
Fairfield	141	129	385	655	Preble	67	45	73	185
Fayette	48	60	129	237	Putnam	40	17	69	126
Franklin	218	971	1,830	3,019	Richland	97	145	406	648
Fulton	33	24	93	150	Ross	402	129	220	751
Gallia	353	93	108	554	Sandusky	39	54	158	251
Geauga	67	13	53	133	Scioto	1,120	320	485	1,925
Greene	62	87	196	345	Seneca	67	57	180	304
Guernsey	114	82	209	405	Shelby	52	34	84	170
Hamilton	754	629	1,571	2,954	Stark	226	434	1,386	2,046
Hancock	29	54	145	228	Summit	147	500	1,672	2,319
Hardin	44	50	113	207	Trumbull	153	238	744	1,135
Harrison	76	26	60	162	Tuscarawas	155	131	387	673
Henry	37	17	64	118	Union	41	23	40	104
Highland	272	80	169	521	Van Wert	39	36	115	190
Hocking	119	57	86	262	Vinton	141	29	46	216
Holmes	37	22	30	89	Warren	141	56	132	329
Huron	70	57	144	271	Washington	94	144	275	513
Jackson	363	123	243	729	Wayne	73	77	178	328
Jefferson	269	156	342	767	Williams	45	48	149	242
Knox	55	53	161	269	Wood	46	67	185	298
Lake	98	160	501	759	Wyandot	<u>31</u>	<u>33</u>	<u>68</u>	<u>132</u>
Lawrence	710	273	382	1,365					
Licking	113	149	352	614	Total	13,801	12,758	31,346	57,905