

**As Reported by the Senate Finance Committee**

**134th General Assembly**

**Regular Session**

**2021-2022**

**Sub. H. B. No. 45**

**Representatives West, Roemer**

**Cosponsors: Representatives Riedel, Miranda, Weinstein, Manning, Lanese, Crawley, Smith, K., Ingram, Miller, J., Crossman, Lightbody, Leland, Sobecki, Blackshear, Boyd, Brent, Carruthers, Click, Galonski, Ghanbari, Gross, Hicks-Hudson, Jarrells, Lampton, Lepore-Hagan, Miller, K., O'Brien, Oelslager, Patton, Pavliga, Russo, Schmidt, Sheehy, Smith, M., Swearingen, Sweeney, Sykes, Upchurch, White, Young, T., Zeltwanger  
Senator Brenner**

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**A BILL**

To amend sections 102.01, 121.22, 124.134, 149.311, 1  
149.43, 173.501, 307.6910, 1710.02, 2101.16, 2  
2915.092, 3310.70, 3317.0212, 3333.051, 3  
3781.1010, 3929.43, 4503.591, 4509.70, 5104.30, 4  
5104.31, 5104.32, 5104.38, 5165.36, 5301.36, 5  
5713.03, 5721.03, 5747.01, and 5747.98; to enact 6  
sections 3333.128, 3955.061, 3956.061, 5101.19, 7  
5101.191, 5101.192, 5101.193, 5101.194, and 8  
5104.37; and to repeal section 5747.37 of the 9  
Revised Code and to amend Sections 265.220, 10  
307.270, 343.30, and 701.70 of H.B. 110 of the 11  
134th General Assembly, Sections 219.10 as 12  
subsequently amended, 221.10 as subsequently 13  
amended, 221.13 as subsequently amended, and 14  
237.13 as subsequently amended of H.B. 597 of 15  
the 134th General Assembly, and Sections 207.15, 16  
221.10, 221.13, 223.10, 223.15, 237.10, and 17  
237.13 of H.B. 687 of the 134th General Assembly 18  
and to repeal Section 715.20 of H.B. 110 of the 19

134th General Assembly to make appropriations 20  
and to provide authorization and conditions for 21  
the operation of state programs. 22

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

**Section 101.01.** That sections 102.01, 121.22, 124.134, 23  
149.311, 149.43, 173.501, 307.6910, 1710.02, 2101.16, 2915.092, 24  
3310.70, 3317.0212, 3333.051, 3781.1010, 3929.43, 4503.591, 25  
4509.70, 5104.30, 5104.31, 5104.32, 5104.38, 5165.36, 5301.36, 26  
5713.03, 5721.03, 5747.01, and 5747.98 be amended and sections 27  
3333.128, 3955.061, 3956.061, 5101.19, 5101.191, 5101.192, 28  
5101.193, 5101.194, and 5104.37 of the Revised Code be enacted 29  
to read as follows: 30

**Sec. 102.01.** As used in this chapter: 31

(A) "Compensation" means money, thing of value, or 32  
financial benefit. "Compensation" does not include reimbursement 33  
for actual and necessary expenses incurred in the performance of 34  
official duties. 35

(B) "Public official or employee" means any person who is 36  
elected or appointed to an office or is an employee of any 37  
public agency. "Public official or employee" does not include a- 38  
any of the following: 39

(1) A person elected or appointed to the office of 40  
precinct, ward, or district committee member under section 41  
3517.03 of the Revised Code, any presidential elector, or any 42  
delegate to a national convention. ~~"Public official or employee"~~ 43  
~~does not include a-;~~ 44

(2) A person who is a teacher, instructor, professor, or 45  
other kind of educator whose position does not involve the 46  
performance of, or authority to perform, administrative or 47  
supervisory functions; 48

(3) An officer, member, or director of an existing 49  
qualified nonprofit corporation that creates a special 50  
improvement district under Chapter 1710. of the Revised Code, or 51  
such a person's designee or proxy, when the person is not acting 52  
in that role with respect to a purpose for which the district is 53  
created. 54

(C) (1) "Public agency" means the general assembly, all 55  
courts, any department, division, institution, board, 56  
commission, authority, bureau or other instrumentality of the 57  
state, a county, city, village, or township, the five state 58  
retirement systems, or any other governmental entity. 59

(2) Notwithstanding any contrary provision of division (C) 60  
(3) (a) of this section, "public agency" includes a regional 61  
council of governments established under Chapter 167. of the 62  
Revised Code. 63

(3) "Public agency" does not include ~~either~~ any of the 64  
following: 65

(a) A department, division, institution, board, 66  
commission, authority, or other instrumentality of the state or 67  
a county, municipal corporation, township, or other governmental 68  
entity that functions exclusively for cultural, educational, 69  
historical, humanitarian, advisory, or research purposes; that 70  
does not expend more than ten thousand dollars per calendar 71  
year, excluding salaries and wages of employees; and whose 72  
members are uncompensated; 73

(b) The nonprofit corporation formed under section 187.01	74
of the Revised Code;	75
<u>(c) An existing qualified nonprofit corporation that</u>	76
<u>creates a special improvement district under Chapter 1710. of</u>	77
<u>the Revised Code, when the corporation is not acting with</u>	78
<u>respect to a purpose for which the district is created.</u>	79
(D) "Immediate family" means a spouse residing in the	80
person's household and any dependent child.	81
(E) "Income" includes gross income as defined and used in	82
the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.	83
1, as amended, interest and dividends on obligations or	84
securities of any state or of any political subdivision or	85
authority of any state or political subdivision, and interest or	86
dividends on obligations of any authority, commission, or	87
instrumentality of the United States.	88
(F) Except as otherwise provided in division (A) of	89
section 102.08 of the Revised Code, "appropriate ethics	90
commission" means:	91
(1) For matters relating to members of the general	92
assembly, employees of the general assembly, employees of the	93
legislative service commission, and candidates for the office of	94
member of the general assembly, the joint legislative ethics	95
committee;	96
(2) For matters relating to judicial officers and	97
employees, and candidates for judicial office, the board of	98
commissioners on grievances and discipline of the supreme court;	99
(3) For matters relating to all other persons, the Ohio	100
ethics commission.	101

(G) "Anything of value" has the same meaning as provided 102  
in section 1.03 of the Revised Code and includes, but is not 103  
limited to, a contribution as defined in section 3517.01 of the 104  
Revised Code. 105

(H) "Honorarium" means any payment made in consideration 106  
for any speech given, article published, or attendance at any 107  
public or private conference, convention, meeting, social event, 108  
meal, or similar gathering. "Honorarium" does not include 109  
ceremonial gifts or awards that have insignificant monetary 110  
value; unsolicited gifts of nominal value or trivial items of 111  
informational value; or earned income from any person, other 112  
than a legislative agent, for personal services that are 113  
customarily provided in connection with the practice of a bona 114  
fide business, if that business initially began before the 115  
public official or employee conducting that business was elected 116  
or appointed to the public official's or employee's office or 117  
position of employment. 118

(I) "Employer" means any person who, directly or 119  
indirectly, engages an executive agency lobbyist or legislative 120  
agent. 121

(J) "Executive agency decision," "executive agency 122  
lobbyist," and "executive agency lobbying activity" have the 123  
same meanings as in section 121.60 of the Revised Code. 124

(K) "Legislation," "legislative agent," "financial 125  
transaction," and "actively advocate" have the same meanings as 126  
in section 101.70 of the Revised Code. 127

(L) "Expenditure" has the same meaning as in section 128  
101.70 of the Revised Code when used in relation to activities 129  
of a legislative agent, and the same meaning as in section 130

121.60 of the Revised Code when used in relation to activities 131  
of an executive agency lobbyist. 132

**Sec. 121.22.** (A) This section shall be liberally construed 133  
to require public officials to take official action and to 134  
conduct all deliberations upon official business only in open 135  
meetings unless the subject matter is specifically excepted by 136  
law. 137

(B) As used in this section: 138

(1) "Public body" means any of the following: 139

(a) Any board, commission, committee, council, or similar 140  
decision-making body of a state agency, institution, or 141  
authority, and any legislative authority or board, commission, 142  
committee, council, agency, authority, or similar decision- 143  
making body of any county, township, municipal corporation, 144  
school district, or other political subdivision or local public 145  
institution; 146

(b) Any committee or subcommittee of a body described in 147  
division (B) (1) (a) of this section; 148

(c) A court of jurisdiction of a sanitary district 149  
organized wholly for the purpose of providing a water supply for 150  
domestic, municipal, and public use when meeting for the purpose 151  
of the appointment, removal, or reappointment of a member of the 152  
board of directors of such a district pursuant to section 153  
6115.10 of the Revised Code, if applicable, or for any other 154  
matter related to such a district other than litigation 155  
involving the district. As used in division (B) (1) (c) of this 156  
section, "court of jurisdiction" has the same meaning as "court" 157  
in section 6115.01 of the Revised Code. 158

(2) "Meeting" means any prearranged discussion of the 159

public business of the public body by a majority of its members.	160
(3) "Regulated individual" means either of the following:	161
(a) A student in a state or local public educational institution;	162 163
(b) A person who is, voluntarily or involuntarily, an inmate, patient, or resident of a state or local institution because of criminal behavior, mental illness, an intellectual disability, disease, disability, age, or other condition requiring custodial care.	164 165 166 167 168
(4) "Public office" has the same meaning as in section 149.011 of the Revised Code.	169 170
(C) All meetings of any public body are declared to be public meetings open to the public at all times. A member of a public body shall be present in person at a meeting open to the public to be considered present or to vote at the meeting and for purposes of determining whether a quorum is present at the meeting.	171 172 173 174 175 176
The minutes of a regular or special meeting of any public body shall be promptly prepared, filed, and maintained and shall be open to public inspection. The minutes need only reflect the general subject matter of discussions in executive sessions authorized under division (G) or (J) of this section.	177 178 179 180 181
(D) This section does not apply to any of the following:	182
(1) A grand jury;	183
(2) An audit conference conducted by the auditor of state or independent certified public accountants with officials of the public office that is the subject of the audit;	184 185 186

(3) The adult parole authority when its hearings are	187
conducted at a correctional institution for the sole purpose of	188
interviewing inmates to determine parole or pardon and the	189
department of rehabilitation and correction when its hearings	190
are conducted at a correctional institution for the sole purpose	191
of making determinations under section 2967.271 of the Revised	192
Code regarding the release or maintained incarceration of an	193
offender to whom that section applies;	194
(4) The organized crime investigations commission	195
established under section 177.01 of the Revised Code;	196
(5) Meetings of a child fatality review board established	197
under section 307.621 of the Revised Code, meetings related to a	198
review conducted pursuant to guidelines established by the	199
director of health under section 3701.70 of the Revised Code,	200
and meetings conducted pursuant to sections 5153.171 to 5153.173	201
of the Revised Code;	202
(6) The state medical board when determining whether to	203
suspend a license or certificate without a prior hearing	204
pursuant to division (G) of either section 4730.25 or 4731.22 of	205
the Revised Code;	206
(7) The board of nursing when determining whether to	207
suspend a license or certificate without a prior hearing	208
pursuant to division (B) of section 4723.281 of the Revised	209
Code;	210
(8) The state board of pharmacy when determining whether	211
to do either of the following:	212
(a) Suspend a license, certification, or registration	213
without a prior hearing, including during meetings conducted by	214
telephone conference, pursuant to Chapters 3719., 3796., 4729.,	215



and 4752. of the Revised Code and rules adopted thereunder; or	216
(b) Restrict a person from obtaining further information	217
from the drug database established in section 4729.75 of the	218
Revised Code without a prior hearing pursuant to division (C) of	219
section 4729.86 of the Revised Code.	220
(9) The state chiropractic board when determining whether	221
to suspend a license without a hearing pursuant to section	222
4734.37 of the Revised Code;	223
(10) The executive committee of the emergency response	224
commission when determining whether to issue an enforcement	225
order or request that a civil action, civil penalty action, or	226
criminal action be brought to enforce Chapter 3750. of the	227
Revised Code;	228
(11) The board of directors of the nonprofit corporation	229
formed under section 187.01 of the Revised Code or any committee	230
thereof, and the board of directors of any subsidiary of that	231
corporation or a committee thereof;	232
(12) An audit conference conducted by the audit staff of	233
the department of job and family services with officials of the	234
public office that is the subject of that audit under section	235
5101.37 of the Revised Code;	236
(13) The occupational therapy section of the occupational	237
therapy, physical therapy, and athletic trainers board when	238
determining whether to suspend a license without a hearing	239
pursuant to division (E) of section 4755.11 of the Revised Code;	240
(14) The physical therapy section of the occupational	241
therapy, physical therapy, and athletic trainers board when	242
determining whether to suspend a license without a hearing	243
pursuant to division (F) of section 4755.47 of the Revised Code;	244

(15) The athletic trainers section of the occupational therapy, physical therapy, and athletic trainers board when determining whether to suspend a license without a hearing pursuant to division (E) of section 4755.64 of the Revised Code;	245 246 247 248
(16) Meetings of the pregnancy-associated mortality review board established under section 3738.01 of the Revised Code;	249 250
(17) Meetings of a fetal-infant mortality review board established under section 3707.71 of the Revised Code;	251 252
(18) Meetings of a drug overdose fatality review committee described in section 307.631 of the Revised Code;	253 254
(19) Meetings of a suicide fatality review committee described in section 307.641 of the Revised Code;	255 256
<u>(20) Meetings of the officers, members, or directors of an existing qualified nonprofit corporation that creates a special improvement district under Chapter 1710. of the Revised Code, at which the public business of the corporation pertaining to a purpose for which the district is created is not discussed.</u>	257 258 259 260 261
(E) The controlling board, the tax credit authority, or the minority development financing advisory board, when meeting to consider granting assistance pursuant to Chapter 122. or 166. of the Revised Code, in order to protect the interest of the applicant or the possible investment of public funds, by unanimous vote of all board or authority members present, may close the meeting during consideration of the following information confidentially received by the authority or board from the applicant:	262 263 264 265 266 267 268 269 270
(1) Marketing plans;	271
(2) Specific business strategy;	272

(3) Production techniques and trade secrets;	273
(4) Financial projections;	274
(5) Personal financial statements of the applicant or members of the applicant's immediate family, including, but not limited to, tax records or other similar information not open to public inspection.	275 276 277 278
The vote by the authority or board to accept or reject the application, as well as all proceedings of the authority or board not subject to this division, shall be open to the public and governed by this section.	279 280 281 282
(F) Every public body, by rule, shall establish a reasonable method whereby any person may determine the time and place of all regularly scheduled meetings and the time, place, and purpose of all special meetings. A public body shall not hold a special meeting unless it gives at least twenty-four hours' advance notice to the news media that have requested notification, except in the event of an emergency requiring immediate official action. In the event of an emergency, the member or members calling the meeting shall notify the news media that have requested notification immediately of the time, place, and purpose of the meeting.	283 284 285 286 287 288 289 290 291 292 293
The rule shall provide that any person, upon request and payment of a reasonable fee, may obtain reasonable advance notification of all meetings at which any specific type of public business is to be discussed. Provisions for advance notification may include, but are not limited to, mailing the agenda of meetings to all subscribers on a mailing list or mailing notices in self-addressed, stamped envelopes provided by the person.	294 295 296 297 298 299 300 301

(G) Except as provided in divisions (G) (8) and (J) of this section, the members of a public body may hold an executive session only after a majority of a quorum of the public body determines, by a roll call vote, to hold an executive session and only at a regular or special meeting for the sole purpose of the consideration of any of the following matters:

(1) To consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the public employee, official, licensee, or regulated individual requests a public hearing. Except as otherwise provided by law, no public body shall hold an executive session for the discipline of an elected official for conduct related to the performance of the elected official's official duties or for the elected official's removal from office. If a public body holds an executive session pursuant to division (G) (1) of this section, the motion and vote to hold that executive session shall state which one or more of the approved purposes listed in division (G) (1) of this section are the purposes for which the executive session is to be held, but need not include the name of any person to be considered at the meeting.

(2) To consider the purchase of property for public purposes, the sale of property at competitive bidding, or the sale or other disposition of unneeded, obsolete, or unfit-for-use property in accordance with section 505.10 of the Revised Code, if premature disclosure of information would give an unfair competitive or bargaining advantage to a person whose personal, private interest is adverse to the general public interest. No member of a public body shall use division (G) (2)

of this section as a subterfuge for providing covert information 333  
to prospective buyers or sellers. A purchase or sale of public 334  
property is void if the seller or buyer of the public property 335  
has received covert information from a member of a public body 336  
that has not been disclosed to the general public in sufficient 337  
time for other prospective buyers and sellers to prepare and 338  
submit offers. 339

If the minutes of the public body show that all meetings 340  
and deliberations of the public body have been conducted in 341  
compliance with this section, any instrument executed by the 342  
public body purporting to convey, lease, or otherwise dispose of 343  
any right, title, or interest in any public property shall be 344  
conclusively presumed to have been executed in compliance with 345  
this section insofar as title or other interest of any bona fide 346  
purchasers, lessees, or transferees of the property is 347  
concerned. 348

(3) Conferences with an attorney for the public body 349  
concerning disputes involving the public body that are the 350  
subject of pending or imminent court action; 351

(4) Preparing for, conducting, or reviewing negotiations 352  
or bargaining sessions with public employees concerning their 353  
compensation or other terms and conditions of their employment; 354

(5) Matters required to be kept confidential by federal 355  
law or regulations or state statutes; 356

(6) Details relative to the security arrangements and 357  
emergency response protocols for a public body or a public 358  
office, if disclosure of the matters discussed could reasonably 359  
be expected to jeopardize the security of the public body or 360  
public office; 361

(7) In the case of a county hospital operated pursuant to 362  
Chapter 339. of the Revised Code, a joint township hospital 363  
operated pursuant to Chapter 513. of the Revised Code, or a 364  
municipal hospital operated pursuant to Chapter 749. of the 365  
Revised Code, to consider trade secrets, as defined in section 366  
1333.61 of the Revised Code; 367

(8) To consider confidential information related to the 368  
marketing plans, specific business strategy, production 369  
techniques, trade secrets, or personal financial statements of 370  
an applicant for economic development assistance, or to 371  
negotiations with other political subdivisions respecting 372  
requests for economic development assistance, provided that both 373  
of the following conditions apply: 374

(a) The information is directly related to a request for 375  
economic development assistance that is to be provided or 376  
administered under any provision of Chapter 715., 725., 1724., 377  
or 1728. or sections 701.07, 3735.67 to 3735.70, 5709.40 to 378  
5709.43, 5709.61 to 5709.69, 5709.73 to 5709.75, or 5709.77 to 379  
5709.81 of the Revised Code, or that involves public 380  
infrastructure improvements or the extension of utility services 381  
that are directly related to an economic development project. 382

(b) A unanimous quorum of the public body determines, by a 383  
roll call vote, that the executive session is necessary to 384  
protect the interests of the applicant or the possible 385  
investment or expenditure of public funds to be made in 386  
connection with the economic development project. 387

If a public body holds an executive session to consider 388  
any of the matters listed in divisions (G)(2) to (8) of this 389  
section, the motion and vote to hold that executive session 390  
shall state which one or more of the approved matters listed in 391

those divisions are to be considered at the executive session. 392

A public body specified in division (B) (1) (c) of this 393  
section shall not hold an executive session when meeting for the 394  
purposes specified in that division. 395

(H) A resolution, rule, or formal action of any kind is 396  
invalid unless adopted in an open meeting of the public body. A 397  
resolution, rule, or formal action adopted in an open meeting 398  
that results from deliberations in a meeting not open to the 399  
public is invalid unless the deliberations were for a purpose 400  
specifically authorized in division (G) or (J) of this section 401  
and conducted at an executive session held in compliance with 402  
this section. A resolution, rule, or formal action adopted in an 403  
open meeting is invalid if the public body that adopted the 404  
resolution, rule, or formal action violated division (F) of this 405  
section. 406

(I) (1) Any person may bring an action to enforce this 407  
section. An action under division (I) (1) of this section shall 408  
be brought within two years after the date of the alleged 409  
violation or threatened violation. Upon proof of a violation or 410  
threatened violation of this section in an action brought by any 411  
person, the court of common pleas shall issue an injunction to 412  
compel the members of the public body to comply with its 413  
provisions. 414

(2) (a) If the court of common pleas issues an injunction 415  
pursuant to division (I) (1) of this section, the court shall 416  
order the public body that it enjoins to pay a civil forfeiture 417  
of five hundred dollars to the party that sought the injunction 418  
and shall award to that party all court costs and, subject to 419  
reduction as described in division (I) (2) of this section, 420  
reasonable attorney's fees. The court, in its discretion, may 421

reduce an award of attorney's fees to the party that sought the 422  
injunction or not award attorney's fees to that party if the 423  
court determines both of the following: 424

(i) That, based on the ordinary application of statutory 425  
law and case law as it existed at the time of violation or 426  
threatened violation that was the basis of the injunction, a 427  
well-informed public body reasonably would believe that the 428  
public body was not violating or threatening to violate this 429  
section; 430

(ii) That a well-informed public body reasonably would 431  
believe that the conduct or threatened conduct that was the 432  
basis of the injunction would serve the public policy that 433  
underlies the authority that is asserted as permitting that 434  
conduct or threatened conduct. 435

(b) If the court of common pleas does not issue an 436  
injunction pursuant to division (I)(1) of this section and the 437  
court determines at that time that the bringing of the action 438  
was frivolous conduct, as defined in division (A) of section 439  
2323.51 of the Revised Code, the court shall award to the public 440  
body all court costs and reasonable attorney's fees, as 441  
determined by the court. 442

(3) Irreparable harm and prejudice to the party that 443  
sought the injunction shall be conclusively and irrebuttably 444  
presumed upon proof of a violation or threatened violation of 445  
this section. 446

(4) A member of a public body who knowingly violates an 447  
injunction issued pursuant to division (I)(1) of this section 448  
may be removed from office by an action brought in the court of 449  
common pleas for that purpose by the prosecuting attorney or the 450



attorney general. 451

(J) (1) Pursuant to division (C) of section 5901.09 of the 452  
Revised Code, a veterans service commission shall hold an 453  
executive session for one or more of the following purposes 454  
unless an applicant requests a public hearing: 455

(a) Interviewing an applicant for financial assistance 456  
under sections 5901.01 to 5901.15 of the Revised Code; 457

(b) Discussing applications, statements, and other 458  
documents described in division (B) of section 5901.09 of the 459  
Revised Code; 460

(c) Reviewing matters relating to an applicant's request 461  
for financial assistance under sections 5901.01 to 5901.15 of 462  
the Revised Code. 463

(2) A veterans service commission shall not exclude an 464  
applicant for, recipient of, or former recipient of financial 465  
assistance under sections 5901.01 to 5901.15 of the Revised 466  
Code, and shall not exclude representatives selected by the 467  
applicant, recipient, or former recipient, from a meeting that 468  
the commission conducts as an executive session that pertains to 469  
the applicant's, recipient's, or former recipient's application 470  
for financial assistance. 471

(3) A veterans service commission shall vote on the grant 472  
or denial of financial assistance under sections 5901.01 to 473  
5901.15 of the Revised Code only in an open meeting of the 474  
commission. The minutes of the meeting shall indicate the name, 475  
address, and occupation of the applicant, whether the assistance 476  
was granted or denied, the amount of the assistance if 477  
assistance is granted, and the votes for and against the 478  
granting of assistance. 479

Sec. 124.134. (A) Each full-time permanent state employee 480  
paid in accordance with section 124.152 of the Revised Code and 481  
those employees listed in divisions (B) (2) and (4) of section 482  
124.14 of the Revised Code shall be credited with vacation leave 483  
with full pay according to length of service and accruing at a 484  
corresponding rate per biweekly pay period, as follows: 485

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A	Length of Service Per Pay Period	Accrual Rate
B	Less than 4 years	3.1 hours
C	4 but less than 9 years	4.6 hours
D	9 but less than 14 years	6.2 hours
E	14 but less than 19 years	6.9 hours
F	19 but less than 24 years	7.7 hours
G	24 years or more	9.2 hours

Fifty-two weeks equal one year of service. 487

The amount of an employee's service shall be determined in 488  
accordance with the standard specified in section 9.44 of the 489  
Revised Code. Credit for prior service, including an increased 490  
vacation accrual rate and longevity supplement, shall take 491  
effect during the first pay period that begins immediately 492  
following the date the director of administrative services 493  
approves granting credit for that prior service. No employee, 494

other than an employee who submits proof of prior service within 495  
ninety days after the date of the employee's hiring, shall 496  
receive any amount of vacation leave for the period prior to the 497  
date of the director's approval of the grant of credit for prior 498  
service. 499

Part-time permanent employees who are paid in accordance 500  
with section 124.152 of the Revised Code and full-time permanent 501  
employees subject to this section who are in active pay status 502  
for less than eighty hours in a pay period shall earn vacation 503  
leave on a prorated basis. The ratio between the hours worked 504  
and the vacation hours earned by these classes of employees 505  
shall be the same as the ratio between the hours worked and the 506  
vacation hours earned by a full-time permanent employee with the 507  
same amount of service as provided for in this section. 508

Vacation leave is not available for use until it appears 509  
on the employee's earning statement and the compensation 510  
described in the earning statement is available to the employee. 511

(B) Employees granted leave under this section shall 512  
forfeit their right to take or to be paid for any vacation leave 513  
to their credit which is in excess of the accrual for three 514  
years. Any excess leave shall be eliminated from the employees' 515  
leave balance. 516

(C) Except as provided in division (D) of this section, 517  
beginning in fiscal year 2012, an employee may be paid for up to 518  
eighty hours of vacation leave each fiscal year if the employee 519  
requested and was denied the use of vacation leave during that 520  
fiscal year. No employee shall receive payment for more than 521  
eighty hours of denied vacation leave in a single fiscal year. 522  
An employee is only eligible to receive payment for vacation 523  
leave when the employee's vacation leave credit is at, or will 524

reach in the immediately following pay period, the maximum of 525  
the accrual for three years and the employee has been denied the 526  
use of vacation leave. An employee is not entitled to receive 527  
payment for vacation leave denied in any pay period in which the 528  
employee's vacation leave credit is not at, or will not reach in 529  
the immediately following pay period, the maximum of accrual for 530  
three years. Any vacation leave for which an employee receives 531  
payment shall be deducted from the employee's vacation leave 532  
balance. No employee is eligible to receive payment for denied 533  
vacation leave in either fiscal year 2010 or fiscal year 2011. 534

(D) The supreme court, general assembly, secretary of 535  
state, auditor of state, treasurer of state, and attorney 536  
general may establish by policy an alternate payment structure 537  
for employees whose vacation leave credit is at, or will reach 538  
in the immediately following pay period, the maximum of accrual 539  
for three years and the employee has been denied the use of 540  
vacation leave. An employee is not entitled to receive payment 541  
for vacation leave denied in any pay period in which the 542  
employee's vacation leave credit is not at, or will not reach in 543  
the immediately following pay period, the maximum of accrual for 544  
three years. Any vacation leave for which the employee receives 545  
payment shall be deducted from the employee's vacation leave 546  
balance. 547

(E) Except as otherwise provided in this division, upon 548  
separation from state service, an employee granted leave under 549  
this section is entitled to compensation at the employee's 550  
current rate of pay for all unused vacation leave accrued under 551  
this section or section 124.13 of the Revised Code to the 552  
employee's credit. An employee who separates from state service 553  
with less than twelve months of total state service is not 554  
entitled to compensation for unused accrued vacation leave. In 555

case of transfer of an employee from one state agency to 556  
another, the employee shall retain the unused accrued vacation 557  
leave. In case of the death of an employee, the unused accrued 558  
vacation leave shall be paid in accordance with section 2113.04 559  
of the Revised Code, or to the employee's estate. An employee 560  
serving in a temporary work level who is eligible to receive 561  
compensation under this division shall be compensated at the 562  
base rate of pay of the employee's normal classification. 563

(F) (1) Except as provided in division (G) of this section, 564  
beginning in December ~~2019~~2023, and every year thereafter, the 565  
director shall allow an eligible full-time or part-time employee 566  
who is credited with vacation leave under this section to 567  
convert ~~to cash a maximum of forty hours of a portion of the~~ 568  
employee's unused accrued vacation leave to cash in accordance 569  
with this division. 570

(2) To be eligible for the conversion described in 571  
division (F) (1) of this section, an employee shall have not less 572  
than ~~two~~one hundred hours of unused accrued vacation leave 573  
available for use on the last day of the first pay period of 574  
November in the year that the employee chooses to make the 575  
conversion. 576

(3) An employee who has not less than two hundred hours of 577  
unused accrued vacation leave available for use on the last day 578  
of the first pay period of November in the year that the 579  
employee chooses to make the conversion is eligible to convert 580  
up to eighty hours of unused accrued vacation leave to cash 581  
under division (F) (1) of this section. An employee who has not 582  
less than one hundred hours of unused accrued vacation leave 583  
available for use on the last day of the first pay period of 584  
November in the year that the employee chooses to make the 585

conversion is eligible to convert up to forty hours of unused 586  
accrued vacation leave to cash under division (F) (1) of this 587  
section. 588

(4) Unused accrued vacation leave converted to cash under 589  
division (F) (1) of this section shall be paid to the employee in 590  
the first paycheck of December at the base rate of pay for every 591  
hour of unused accrued vacation leave that the employee 592  
converts. An employee serving in a temporary work level who 593  
elects to convert unused accrued vacation leave to cash shall do 594  
so at the base rate of pay of the employee's normal 595  
classification. 596

~~(4)~~(5) An employee who separates from state service 597  
during the year shall not be eligible for the cash benefit 598  
provided under division (F) of this section. 599

~~(5)~~(6) The cash benefit set forth in division (F) of this 600  
section shall not be subject to contributions to any of the 601  
retirement systems, either by the employee or the employer. 602

~~(6)~~(7) The director shall establish procedures to 603  
implement this division. The director shall include in the 604  
procedures a final date by which an employee must notify the 605  
director of the amount of unused accrued vacation leave to be 606  
converted to cash. Except as provided in division (B) of this 607  
section, an employee's unused accrued vacation leave balance 608  
shall automatically carry forward if the employee does not 609  
notify the director in accordance with the procedures the 610  
director establishes. 611

(G) Division (F) of this section does not apply to 612  
employees of the supreme court, the general assembly, the 613  
legislative service commission, the secretary of state, the 614

auditor of state, the treasurer of state, or the attorney 615  
general unless the supreme court, the general assembly, the 616  
legislative service commission, the secretary of state, the 617  
auditor of state, the treasurer of state, or the attorney 618  
general decides that the employees of those respective entities 619  
should be eligible for the opportunity to convert unused accrued 620  
vacation leave pursuant to division (F) of this section and 621  
notifies the director in writing on or before the first day of 622  
October of the calendar year of the decision to make the 623  
employees eligible. The first year that these entities may elect 624  
to allow to make the employees eligible is ~~2019~~2023. After 625  
notifying the director in writing of the decision that employees 626  
of those respective entities are eligible, those employees 627  
remain eligible until the respective entity notifies the 628  
director in writing on or before the first day of October of the 629  
calendar year that the employees are ineligible. If any entity 630  
notifies the director of a decision that employees of those 631  
entities are ineligible during any calendar year, those 632  
employees remain ineligible until the entity notifies the 633  
director in writing on or before the first day of October of the 634  
calendar year that the employees are eligible. This division 635  
does not apply to employees defined as public employees under 636  
section 4117.01 of the Revised Code. 637

**Sec. 149.311.** (A) As used in this section: 638

(1) "Historic building" means a building, including its 639  
structural components, that is located in this state and that is 640  
either individually listed on the national register of historic 641  
places under 16 U.S.C. 470a, located in a registered historic 642  
district, and certified by the state historic preservation 643  
officer as being of historic significance to the district, or is 644  
individually listed as an historic landmark designated by a 645

local government certified under 16 U.S.C. 470a(c). 646

(2) "Qualified rehabilitation expenditures" means 647  
expenditures paid or incurred during the rehabilitation period, 648  
and before and after that period as determined under 26 U.S.C. 649  
47, by an owner or qualified lessee of an historic building to 650  
rehabilitate the building. "Qualified rehabilitation 651  
expenditures" includes architectural or engineering fees paid or 652  
incurred in connection with the rehabilitation, and expenses 653  
incurred in the preparation of nomination forms for listing on 654  
the national register of historic places. "Qualified 655  
rehabilitation expenditures" does not include any of the 656  
following: 657

(a) The cost of acquiring, expanding, or enlarging an 658  
historic building; 659

(b) Expenditures attributable to work done to facilities 660  
related to the building, such as parking lots, sidewalks, and 661  
landscaping; 662

(c) New building construction costs. 663

(3) "Owner" of an historic building means a person holding 664  
the fee simple interest in the building. "Owner" does not 665  
include the state or a state agency, or any political 666  
subdivision as defined in section 9.23 of the Revised Code. 667

(4) "Qualified lessee" means a person subject to a lease 668  
agreement for an historic building and eligible for the federal 669  
rehabilitation tax credit under 26 U.S.C. 47. "Qualified lessee" 670  
does not include the state or a state agency or political 671  
subdivision as defined in section 9.23 of the Revised Code. 672

(5) "Certificate owner" means the owner or qualified 673  
lessee of an historic building to which a rehabilitation tax 674



credit certificate was issued under this section. 675

(6) "Registered historic district" means an historic 676  
district listed in the national register of historic places 677  
under 16 U.S.C. 470a, an historic district designated by a local 678  
government certified under 16 U.S.C. 470a(c), or a local 679  
historic district certified under 36 C.F.R. 67.8 and 67.9. 680

(7) "Rehabilitation" means the process of repairing or 681  
altering an historic building or buildings, making possible an 682  
efficient use while preserving those portions and features of 683  
the building and its site and environment that are significant 684  
to its historic, architectural, and cultural values. 685

(8) "Rehabilitation period" means one of the following: 686

(a) If the rehabilitation initially was not planned to be 687  
completed in stages, a period chosen by the owner or qualified 688  
lessee not to exceed twenty-four months during which 689  
rehabilitation occurs; 690

(b) If the rehabilitation initially was planned to be 691  
completed in stages, a period chosen by the owner or qualified 692  
lessee not to exceed sixty months during which rehabilitation 693  
occurs. Each stage shall be reviewed as a phase of a 694  
rehabilitation as determined under 26 C.F.R. 1.48-12 or a 695  
successor to that section. 696

(9) "State historic preservation officer" or "officer" 697  
means the state historic preservation officer appointed by the 698  
governor under 16 U.S.C. 470a. 699

(10) "Catalytic project" means the rehabilitation of an 700  
historic building, the rehabilitation of which will foster 701  
economic development within two thousand five hundred feet of 702  
the historic building. 703

(B) The owner or qualified lessee of an historic building 704  
may apply to the director of development for a rehabilitation 705  
tax credit certificate for qualified rehabilitation expenditures 706  
paid or incurred by such owner or qualified lessee after April 707  
4, 2007, for rehabilitation of an historic building. If the 708  
owner of an historic building enters a pass-through agreement 709  
with a qualified lessee for the purposes of the federal 710  
rehabilitation tax credit under 26 U.S.C. 47, the qualified 711  
rehabilitation expenditures paid or incurred by the owner after 712  
April 4, 2007, may be attributed to the qualified lessee. 713

The form and manner of filing such applications shall be 714  
prescribed by rule of the director. Each application shall state 715  
the amount of qualified rehabilitation expenditures the 716  
applicant estimates will be paid or incurred and shall indicate 717  
whether the historic building was used as a theater before, and 718  
is intended to be used as a theater after, the rehabilitation. 719  
The director may require applicants to furnish documentation of 720  
such estimates. 721

The director, after consultation with the tax commissioner 722  
and in accordance with Chapter 119. of the Revised Code, shall 723  
adopt rules that establish all of the following: 724

(1) Forms and procedures by which applicants may apply for 725  
rehabilitation tax credit certificates; 726

(2) Criteria for reviewing, evaluating, and approving 727  
applications for certificates within the limitations under 728  
division (D) of this section, criteria for assuring that the 729  
certificates issued encompass a mixture of high and low 730  
qualified rehabilitation expenditures, and criteria for issuing 731  
certificates under division (C) (3) (b) of this section; 732

(3) Eligibility requirements for obtaining a certificate under this section;	733 734
(4) The form of rehabilitation tax credit certificates;	735
(5) Reporting requirements and monitoring procedures;	736
(6) Procedures and criteria for conducting cost-benefit analyses of historic buildings that are the subjects of applications filed under this section. The purpose of a cost-benefit analysis shall be to determine whether rehabilitation of the historic building will result in a net revenue gain in state and local taxes once the building is used.	737 738 739 740 741 742
(7) Any other rules necessary to implement and administer this section.	743 744
(C) The director shall review the applications with the assistance of the state historic preservation officer and determine whether all of the following criteria are met:	745 746 747
(1) That the building that is the subject of the application is an historic building and the applicant is the owner or qualified lessee of the building;	748 749 750
(2) That the rehabilitation will satisfy standards prescribed by the United States secretary of the interior under 16 U.S.C. 470, et seq., as amended, and 36 C.F.R. 67.7 or a successor to that section;	751 752 753 754
(3) That receiving a rehabilitation tax credit certificate under this section is a major factor in:	755 756
(a) The applicant's decision to rehabilitate the historic building; or	757 758
(b) To increase the level of investment in such	759

rehabilitation. 760

(4) The historic building that is the subject of the 761  
application is not, and will not upon completion of the 762  
rehabilitation project be, part of a qualified low-income 763  
housing project allocated a tax credit pursuant to section 42 of 764  
the Internal Revenue Code. 765

An applicant shall demonstrate to the satisfaction of the 766  
state historic preservation officer and director that the 767  
rehabilitation will satisfy the standards described in division 768  
(C) (2) of this section before the applicant begins the physical 769  
rehabilitation of the historic building. 770

(D) (1) If the director determines that an application 771  
meets the criteria in ~~divisions (C) (1), (2), and (3)~~ division 772  
(C) of this section, the director shall conduct a cost-benefit 773  
analysis for the historic building that is the subject of the 774  
application to determine whether rehabilitation of the historic 775  
building will result in a net revenue gain in state and local 776  
taxes once the building is used. The director shall consider the 777  
results of the cost-benefit analysis in determining whether to 778  
approve the application. The director shall also consider the 779  
potential economic impact and the regional distributive balance 780  
of the credits throughout the state. The director may approve an 781  
application only after completion of the cost-benefit analysis. 782

(2) A rehabilitation tax credit certificate shall not be 783  
issued for an amount greater than the estimated amount furnished 784  
by the applicant on the application for such certificate and 785  
approved by the director. The director shall not approve more 786  
than a total of one hundred twenty million dollars of 787  
rehabilitation tax credits for each of fiscal years 2023 and 788  
2024, and sixty million dollars of rehabilitation tax credits 789

for each fiscal year thereafter but the director may reallocate 790  
unused tax credits from a prior fiscal year for new applicants 791  
and such reallocated credits shall not apply toward the dollar 792  
limit of this division. 793

(3) For rehabilitations with a rehabilitation period not 794  
exceeding twenty-four months as provided in division (A) (8) (a) 795  
of this section, a rehabilitation tax credit certificate shall 796  
not be issued before the rehabilitation of the historic building 797  
is completed. 798

(4) For rehabilitations with a rehabilitation period not 799  
exceeding sixty months as provided in division (A) (8) (b) of this 800  
section, a rehabilitation tax credit certificate shall not be 801  
issued before a stage of rehabilitation is completed. After all 802  
stages of rehabilitation are completed, if the director cannot 803  
determine that the criteria in division (C) of this section are 804  
satisfied for all stages of rehabilitations, the director shall 805  
certify this finding to the tax commissioner, and any 806  
rehabilitation tax credits received by the applicant shall be 807  
repaid by the applicant and may be collected by assessment as 808  
unpaid tax by the commissioner. 809

(5) The director shall require the applicant to provide a 810  
third-party cost certification by a certified public accountant 811  
of the actual costs attributed to the rehabilitation of the 812  
historic building when qualified rehabilitation expenditures 813  
exceed two hundred thousand dollars. 814

If an applicant whose application is approved for receipt 815  
of a rehabilitation tax credit certificate fails to provide to 816  
the director sufficient evidence of reviewable progress, 817  
including a viable financial plan, copies of final construction 818  
drawings, and evidence that the applicant has obtained all 819

historic approvals within twelve months after the date the 820  
applicant received notification of approval, and if the 821  
applicant fails to provide evidence to the director that the 822  
applicant has secured and closed on financing for the 823  
rehabilitation within eighteen months after receiving 824  
notification of approval, the director may rescind the approval 825  
of the application. The director shall notify the applicant if 826  
the approval has been rescinded. Credits that would have been 827  
available to an applicant whose approval was rescinded shall be 828  
available for other qualified applicants. Nothing in this 829  
division prohibits an applicant whose approval has been 830  
rescinded from submitting a new application for a rehabilitation 831  
tax credit certificate. 832

(6) The director may approve the application of, and issue 833  
a rehabilitation tax credit certificate to, the owner of a 834  
catalytic project, provided the application otherwise meets the 835  
criteria described in divisions (C) and (D) of this section. The 836  
director may not approve more than one application for a 837  
rehabilitation tax credit certificate under division (D)(6) of 838  
this section during each state fiscal biennium. The director 839  
shall not approve an application for a rehabilitation tax credit 840  
certificate under division (D)(6) of this section during the 841  
state fiscal biennium beginning July 1, 2017, or during any 842  
state fiscal biennium thereafter. The director shall consider 843  
the following criteria in determining whether to approve an 844  
application for a certificate under division (D)(6) of this 845  
section: 846

(a) Whether the historic building is a catalytic project; 847

(b) The effect issuance of the certificate would have on 848  
the availability of credits for other applicants that qualify 849

for a credit certificate within the credit dollar limit 850  
described in division (D) (2) of this section; 851

(c) The number of jobs, if any, the catalytic project will 852  
create. 853

(7) (a) The owner or qualified lessee of a historic 854  
building may apply for a rehabilitation tax credit certificate 855  
under both divisions (B) and (D) (6) of this section. In such a 856  
case, the director shall consider each application at the time 857  
the application is submitted. 858

(b) The director shall not issue more than one certificate 859  
under this section with respect to the same qualified 860  
rehabilitation expenditures. 861

(8) The director shall give consideration for tax credits 862  
awarded under this section to rehabilitations of historic 863  
buildings used as a theater before, and intended to be used as a 864  
theater after, the rehabilitation. In determining whether to 865  
approve an application for such a rehabilitation, the director 866  
shall consider the extent to which the rehabilitation will 867  
increase attendance at the theater and increase the theater's 868  
gross revenue. 869

(9) The director shall rescind the approval of any 870  
application if the building that is the subject of the 871  
application is part of a qualified low-income housing project 872  
allocated a tax credit pursuant to section 42 of the Internal 873  
Revenue Code at any time before the building's rehabilitation is 874  
complete. 875

(E) Issuance of a certificate represents a finding by the 876  
director of the matters described in divisions (C) (1), (2), and 877  
(3) of this section only; issuance of a certificate does not 878

represent a verification or certification by the director of the 879  
amount of qualified rehabilitation expenditures for which a tax 880  
credit may be claimed under section 5725.151, 5725.34, 5726.52, 881  
5729.17, 5733.47, or 5747.76 of the Revised Code. The amount of 882  
qualified rehabilitation expenditures for which a tax credit may 883  
be claimed is subject to inspection and examination by the tax 884  
commissioner or employees of the commissioner under section 885  
5703.19 of the Revised Code and any other applicable law. Upon 886  
the issuance of a certificate, the director shall certify to the 887  
tax commissioner, in the form and manner requested by the tax 888  
commissioner, the name of the applicant, the amount of qualified 889  
rehabilitation expenditures shown on the certificate, and any 890  
other information required by the rules adopted under this 891  
section. 892

(F) (1) On or before the first day of August each year, the 893  
director and tax commissioner jointly shall submit to the 894  
president of the senate and the speaker of the house of 895  
representatives a report on the tax credit program established 896  
under this section and sections 5725.151, 5725.34, 5726.52, 897  
5729.17, 5733.47, and 5747.76 of the Revised Code. The report 898  
shall present an overview of the program and shall include 899  
information on the number of rehabilitation tax credit 900  
certificates issued under this section during the preceding 901  
fiscal year, an update on the status of each historic building 902  
for which an application was approved under this section, the 903  
dollar amount of the tax credits granted under sections 904  
5725.151, 5725.34, 5726.52, 5729.17, 5733.47, and 5747.76 of the 905  
Revised Code, and any other information the director and 906  
commissioner consider relevant to the topics addressed in the 907  
report. 908

(2) On or before December 1, 2015, the director and tax 909



commissioner jointly shall submit to the president of the senate 910  
and the speaker of the house of representatives a comprehensive 911  
report that includes the information required by division (F) (1) 912  
of this section and a detailed analysis of the effectiveness of 913  
issuing tax credits for rehabilitating historic buildings. The 914  
report shall be prepared with the assistance of an economic 915  
research organization jointly chosen by the director and 916  
commissioner. 917

(G) There is hereby created in the state treasury the 918  
historic rehabilitation tax credit operating fund. The director 919  
is authorized to charge reasonable application and other fees in 920  
connection with the administration of tax credits authorized by 921  
this section and sections 5725.151, 5725.34, 5726.52, 5729.17, 922  
5733.47, and 5747.76 of the Revised Code. Any such fees 923  
collected shall be credited to the fund and used to pay 924  
reasonable costs incurred by the department of development in 925  
administering this section and sections 5725.151, 5725.34, 926  
5726.52, 5729.17, 5733.47, and 5747.76 of the Revised Code. 927

The Ohio historic preservation office is authorized to 928  
charge reasonable fees in connection with its review and 929  
approval of applications under this section. Any such fees 930  
collected shall be credited to the fund and used to pay 931  
administrative costs incurred by the Ohio historic preservation 932  
office pursuant to this section. 933

(H) Notwithstanding sections 5725.151, 5725.34, 5726.52, 934  
5729.17, 5733.47, and 5747.76 of the Revised Code, the 935  
certificate owner of a tax credit certificate issued under 936  
division (D) (6) of this section may claim a tax credit equal to 937  
twenty-five per cent of the dollar amount indicated on the 938  
certificate for a total credit of not more than twenty-five 939

million dollars. The credit claimed by such a certificate owner 940  
for any calendar year, tax year, or taxable year under section 941  
5725.151, 5725.34, 5726.52, 5729.17, 5733.47, or 5747.76 of the 942  
Revised Code shall not exceed five million dollars. If the 943  
certificate owner is eligible for more than five million dollars 944  
in total credits, the certificate owner may carry forward the 945  
balance of the credit in excess of the amount claimed for that 946  
year for not more than five ensuing calendar years, tax years, 947  
or taxable years. If the credit claimed in any calendar year, 948  
tax year, or taxable year exceeds the tax otherwise due, the 949  
excess shall be refunded to the taxpayer. 950

(I) Notwithstanding sections 5725.151, 5725.34, 5726.52, 951  
5729.17, 5733.47, and 5747.76 of the Revised Code, the following 952  
apply to a tax credit approved under this section after ~~the~~ 953  
~~effective date of this amendment~~ September 13, 2022, and before 954  
July 1, 2024: 955

(1) The certificate holder may claim a tax credit equal to 956  
thirty-five per cent of the dollar amount indicated on the tax 957  
credit certificate if any county, township, or municipal 958  
corporation within which the project is located has a population 959  
of less than three hundred thousand according to the 2020 960  
decennial census. The tax credit equals twenty-five per cent of 961  
the dollar amount indicated on the certificate if the project is 962  
not located within such a county, township, or municipal 963  
corporation. 964

(2) The total tax credit claimed under section 5725.151, 965  
5725.34, 5726.52, 5729.17, 5733.47, or 5747.76 of the Revised 966  
Code for any one project shall not exceed ten million dollars 967  
for any calendar year, tax year, or taxable year. 968

(3) If the credit claimed in any calendar year, tax year, 969

or taxable year exceeds the tax otherwise due, the excess shall 970  
be refunded to the taxpayer, subject to division (I)(2) of this 971  
section. 972

(J) The director of development, in consultation with the 973  
director of budget and management, shall develop and adopt a 974  
system of tracking any information necessary to anticipate the 975  
impact of credits issued under this section on tax revenues for 976  
current and future fiscal years. Such information may include 977  
the number of applications approved, the estimated 978  
rehabilitation expenditures and rehabilitation period associated 979  
with such applications, the number and amount of tax credit 980  
certificates issued, and any other information the director of 981  
budget and management requires for the purposes of this 982  
division. 983

(K) For purposes of this section and Chapter 122:19-1 of 984  
the Ohio Administrative Code, a tax credit certificate issued 985  
under this section is effective on the date that all historic 986  
buildings rehabilitated by the project are "placed in service," 987  
as that term is used in section 47 of the Internal Revenue Code. 988

**Sec. 149.43.** (A) As used in this section: 989

(1) "Public record" means records kept by any public 990  
office, including, but not limited to, state, county, city, 991  
village, township, and school district units, and records 992  
pertaining to the delivery of educational services by an 993  
alternative school in this state kept by the nonprofit or for- 994  
profit entity operating the alternative school pursuant to 995  
section 3313.533 of the Revised Code. "Public record" does not 996  
mean any of the following: 997

(a) Medical records; 998

(b) Records pertaining to probation and parole	999
proceedings, to proceedings related to the imposition of	1000
community control sanctions and post-release control sanctions,	1001
or to proceedings related to determinations under section	1002
2967.271 of the Revised Code regarding the release or maintained	1003
incarceration of an offender to whom that section applies;	1004
(c) Records pertaining to actions under section 2151.85	1005
and division (C) of section 2919.121 of the Revised Code and to	1006
appeals of actions arising under those sections;	1007
(d) Records pertaining to adoption proceedings, including	1008
the contents of an adoption file maintained by the department of	1009
health under sections 3705.12 to 3705.124 of the Revised Code;	1010
(e) Information in a record contained in the putative	1011
father registry established by section 3107.062 of the Revised	1012
Code, regardless of whether the information is held by the	1013
department of job and family services or, pursuant to section	1014
3111.69 of the Revised Code, the office of child support in the	1015
department or a child support enforcement agency;	1016
(f) Records specified in division (A) of section 3107.52	1017
of the Revised Code;	1018
(g) Trial preparation records;	1019
(h) Confidential law enforcement investigatory records;	1020
(i) Records containing information that is confidential	1021
under section 2710.03 or 4112.05 of the Revised Code;	1022
(j) DNA records stored in the DNA database pursuant to	1023
section 109.573 of the Revised Code;	1024
(k) Inmate records released by the department of	1025
rehabilitation and correction to the department of youth	1026

services or a court of record pursuant to division (E) of	1027
section 5120.21 of the Revised Code;	1028
(l) Records maintained by the department of youth services	1029
pertaining to children in its custody released by the department	1030
of youth services to the department of rehabilitation and	1031
correction pursuant to section 5139.05 of the Revised Code;	1032
(m) Intellectual property records;	1033
(n) Donor profile records;	1034
(o) Records maintained by the department of job and family	1035
services pursuant to section 3121.894 of the Revised Code;	1036
(p) Designated public service worker residential and	1037
familial information;	1038
(q) In the case of a county hospital operated pursuant to	1039
Chapter 339. of the Revised Code or a municipal hospital	1040
operated pursuant to Chapter 749. of the Revised Code,	1041
information that constitutes a trade secret, as defined in	1042
section 1333.61 of the Revised Code;	1043
(r) Information pertaining to the recreational activities	1044
of a person under the age of eighteen;	1045
(s) In the case of a child fatality review board acting	1046
under sections 307.621 to 307.629 of the Revised Code or a	1047
review conducted pursuant to guidelines established by the	1048
director of health under section 3701.70 of the Revised Code,	1049
records provided to the board or director, statements made by	1050
board members during meetings of the board or by persons	1051
participating in the director's review, and all work products of	1052
the board or director, and in the case of a child fatality	1053
review board, child fatality review data submitted by the board	1054

to the department of health or a national child death review	1055
database, other than the report prepared pursuant to division	1056
(A) of section 307.626 of the Revised Code;	1057
(t) Records provided to and statements made by the	1058
executive director of a public children services agency or a	1059
prosecuting attorney acting pursuant to section 5153.171 of the	1060
Revised Code other than the information released under that	1061
section;	1062
(u) Test materials, examinations, or evaluation tools used	1063
in an examination for licensure as a nursing home administrator	1064
that the board of executives of long-term services and supports	1065
administers under section 4751.15 of the Revised Code or	1066
contracts under that section with a private or government entity	1067
to administer;	1068
(v) Records the release of which is prohibited by state or	1069
federal law;	1070
(w) Proprietary information of or relating to any person	1071
that is submitted to or compiled by the Ohio venture capital	1072
authority created under section 150.01 of the Revised Code;	1073
(x) Financial statements and data any person submits for	1074
any purpose to the Ohio housing finance agency or the	1075
controlling board in connection with applying for, receiving, or	1076
accounting for financial assistance from the agency, and	1077
information that identifies any individual who benefits directly	1078
or indirectly from financial assistance from the agency;	1079
(y) Records listed in section 5101.29 of the Revised Code;	1080
(z) Discharges recorded with a county recorder under	1081
section 317.24 of the Revised Code, as specified in division (B)	1082
(2) of that section;	1083

(aa) Usage information including names and addresses of	1084
specific residential and commercial customers of a municipally	1085
owned or operated public utility;	1086
(bb) Records described in division (C) of section 187.04	1087
of the Revised Code that are not designated to be made available	1088
to the public as provided in that division;	1089
(cc) Information and records that are made confidential,	1090
privileged, and not subject to disclosure under divisions (B)	1091
and (C) of section 2949.221 of the Revised Code;	1092
(dd) Personal information, as defined in section 149.45 of	1093
the Revised Code;	1094
(ee) The confidential name, address, and other personally	1095
identifiable information of a program participant in the address	1096
confidentiality program established under sections 111.41 to	1097
111.47 of the Revised Code, including the contents of any	1098
application for absent voter's ballots, absent voter's ballot	1099
identification envelope statement of voter, or provisional	1100
ballot affirmation completed by a program participant who has a	1101
confidential voter registration record; records or portions of	1102
records pertaining to that program that identify the number of	1103
program participants that reside within a precinct, ward,	1104
township, municipal corporation, county, or any other geographic	1105
area smaller than the state; and any real property	1106
confidentiality notice filed under section 111.431 of the	1107
Revised Code and the information described in division (C) of	1108
that section. As used in this division, "confidential address"	1109
and "program participant" have the meaning defined in section	1110
111.41 of the Revised Code.	1111
(ff) Orders for active military service of an individual	1112

serving or with previous service in the armed forces of the 1113  
United States, including a reserve component, or the Ohio 1114  
organized militia, except that, such order becomes a public 1115  
record on the day that is fifteen years after the published date 1116  
or effective date of the call to order; 1117

(gg) The name, address, contact information, or other 1118  
personal information of an individual who is less than eighteen 1119  
years of age that is included in any record related to a traffic 1120  
accident involving a school vehicle in which the individual was 1121  
an occupant at the time of the accident; 1122

(hh) Protected health information, as defined in 45 C.F.R. 1123  
160.103, that is in a claim for payment for a health care 1124  
product, service, or procedure, as well as any other health 1125  
claims data in another document that reveals the identity of an 1126  
individual who is the subject of the data or could be used to 1127  
reveal that individual's identity; 1128

(ii) Any depiction by photograph, film, videotape, or 1129  
printed or digital image under either of the following 1130  
circumstances: 1131

(i) The depiction is that of a victim of an offense the 1132  
release of which would be, to a reasonable person of ordinary 1133  
sensibilities, an offensive and objectionable intrusion into the 1134  
victim's expectation of bodily privacy and integrity. 1135

(ii) The depiction captures or depicts the victim of a 1136  
sexually oriented offense, as defined in section 2950.01 of the 1137  
Revised Code, at the actual occurrence of that offense. 1138

(jj) Restricted portions of a body-worn camera or 1139  
dashboard camera recording; 1140

(kk) In the case of a fetal-infant mortality review board 1141



acting under sections 3707.70 to 3707.77 of the Revised Code, 1142  
records, documents, reports, or other information presented to 1143  
the board or a person abstracting such materials on the board's 1144  
behalf, statements made by review board members during board 1145  
meetings, all work products of the board, and data submitted by 1146  
the board to the department of health or a national infant death 1147  
review database, other than the report prepared pursuant to 1148  
section 3707.77 of the Revised Code. 1149

(ll) Records, documents, reports, or other information 1150  
presented to the pregnancy-associated mortality review board 1151  
established under section 3738.01 of the Revised Code, 1152  
statements made by board members during board meetings, all work 1153  
products of the board, and data submitted by the board to the 1154  
department of health, other than the biennial reports prepared 1155  
under section 3738.08 of the Revised Code; 1156

(mm) Except as otherwise provided in division (A) (1) (oo) 1157  
of this section, telephone numbers for a victim, as defined in 1158  
section 2930.01 of the Revised Code or a witness to a crime that 1159  
are listed on any law enforcement record or report. 1160

(nn) A preneed funeral contract, as defined in section 1161  
4717.01 of the Revised Code, and contract terms and personally 1162  
identifying information of a preneed funeral contract, that is 1163  
contained in a report submitted by or for a funeral home to the 1164  
board of embalmers and funeral directors under division (C) of 1165  
section 4717.13, division (J) of section 4717.31, or section 1166  
4717.41 of the Revised Code. 1167

(oo) Telephone numbers for a party to a motor vehicle 1168  
accident subject to the requirements of section 5502.11 of the 1169  
Revised Code that are listed on any law enforcement record or 1170  
report, except that the telephone numbers described in this 1171

division are not excluded from the definition of "public record" 1172  
under this division on and after the thirtieth day after the 1173  
occurrence of the motor vehicle accident. 1174

(pp) Records pertaining to individuals who complete 1175  
training under section 5502.703 of the Revised Code to be 1176  
permitted by a school district board of education or governing 1177  
body of a community school established under Chapter 3314. of 1178  
the Revised Code, a STEM school established under Chapter 3326. 1179  
of the Revised Code, or a chartered nonpublic school to convey 1180  
deadly weapons or dangerous ordnance into a school safety zone. 1181

(qq) Records of an existing qualified nonprofit 1182  
corporation that creates a special improvement district under 1183  
Chapter 1710. of the Revised Code that do not pertain to a 1184  
purpose for which the district is created. 1185

A record that is not a public record under division (A) (1) 1186  
of this section and that, under law, is permanently retained 1187  
becomes a public record on the day that is seventy-five years 1188  
after the day on which the record was created, except for any 1189  
record protected by the attorney-client privilege, a trial 1190  
preparation record as defined in this section, a statement 1191  
prohibiting the release of identifying information signed under 1192  
section 3107.083 of the Revised Code, a denial of release form 1193  
filed pursuant to section 3107.46 of the Revised Code, or any 1194  
record that is exempt from release or disclosure under section 1195  
149.433 of the Revised Code. If the record is a birth 1196  
certificate and a biological parent's name redaction request 1197  
form has been accepted under section 3107.391 of the Revised 1198  
Code, the name of that parent shall be redacted from the birth 1199  
certificate before it is released under this paragraph. If any 1200  
other section of the Revised Code establishes a time period for 1201

disclosure of a record that conflicts with the time period 1202  
specified in this section, the time period in the other section 1203  
prevails. 1204

(2) "Confidential law enforcement investigatory record" 1205  
means any record that pertains to a law enforcement matter of a 1206  
criminal, quasi-criminal, civil, or administrative nature, but 1207  
only to the extent that the release of the record would create a 1208  
high probability of disclosure of any of the following: 1209

(a) The identity of a suspect who has not been charged 1210  
with the offense to which the record pertains, or of an 1211  
information source or witness to whom confidentiality has been 1212  
reasonably promised; 1213

(b) Information provided by an information source or 1214  
witness to whom confidentiality has been reasonably promised, 1215  
which information would reasonably tend to disclose the source's 1216  
or witness's identity; 1217

(c) Specific confidential investigatory techniques or 1218  
procedures or specific investigatory work product; 1219

(d) Information that would endanger the life or physical 1220  
safety of law enforcement personnel, a crime victim, a witness, 1221  
or a confidential information source. 1222

(3) "Medical record" means any document or combination of 1223  
documents, except births, deaths, and the fact of admission to 1224  
or discharge from a hospital, that pertains to the medical 1225  
history, diagnosis, prognosis, or medical condition of a patient 1226  
and that is generated and maintained in the process of medical 1227  
treatment. 1228

(4) "Trial preparation record" means any record that 1229  
contains information that is specifically compiled in reasonable 1230

anticipation of, or in defense of, a civil or criminal action or 1231  
proceeding, including the independent thought processes and 1232  
personal trial preparation of an attorney. 1233

(5) "Intellectual property record" means a record, other 1234  
than a financial or administrative record, that is produced or 1235  
collected by or for faculty or staff of a state institution of 1236  
higher learning in the conduct of or as a result of study or 1237  
research on an educational, commercial, scientific, artistic, 1238  
technical, or scholarly issue, regardless of whether the study 1239  
or research was sponsored by the institution alone or in 1240  
conjunction with a governmental body or private concern, and 1241  
that has not been publicly released, published, or patented. 1242

(6) "Donor profile record" means all records about donors 1243  
or potential donors to a public institution of higher education 1244  
except the names and reported addresses of the actual donors and 1245  
the date, amount, and conditions of the actual donation. 1246

(7) "Designated public service worker" means a peace 1247  
officer, parole officer, probation officer, bailiff, prosecuting 1248  
attorney, assistant prosecuting attorney, correctional employee, 1249  
county or multicounty corrections officer, community-based 1250  
correctional facility employee, designated Ohio national guard 1251  
member, protective services worker, youth services employee, 1252  
firefighter, EMT, medical director or member of a cooperating 1253  
physician advisory board of an emergency medical service 1254  
organization, state board of pharmacy employee, investigator of 1255  
the bureau of criminal identification and investigation, 1256  
emergency service telecommunicator, forensic mental health 1257  
provider, mental health evaluation provider, regional 1258  
psychiatric hospital employee, judge, magistrate, or federal law 1259  
enforcement officer. 1260

(8) "Designated public service worker residential and	1261
familial information" means any information that discloses any	1262
of the following about a designated public service worker:	1263
(a) The address of the actual personal residence of a	1264
designated public service worker, except for the following	1265
information:	1266
(i) The address of the actual personal residence of a	1267
prosecuting attorney or judge; and	1268
(ii) The state or political subdivision in which a	1269
designated public service worker resides.	1270
(b) Information compiled from referral to or participation	1271
in an employee assistance program;	1272
(c) The social security number, the residential telephone	1273
number, any bank account, debit card, charge card, or credit	1274
card number, or the emergency telephone number of, or any	1275
medical information pertaining to, a designated public service	1276
worker;	1277
(d) The name of any beneficiary of employment benefits,	1278
including, but not limited to, life insurance benefits, provided	1279
to a designated public service worker by the designated public	1280
service worker's employer;	1281
(e) The identity and amount of any charitable or	1282
employment benefit deduction made by the designated public	1283
service worker's employer from the designated public service	1284
worker's compensation, unless the amount of the deduction is	1285
required by state or federal law;	1286
(f) The name, the residential address, the name of the	1287
employer, the address of the employer, the social security	1288

number, the residential telephone number, any bank account, 1289  
debit card, charge card, or credit card number, or the emergency 1290  
telephone number of the spouse, a former spouse, or any child of 1291  
a designated public service worker; 1292

(g) A photograph of a peace officer who holds a position 1293  
or has an assignment that may include undercover or plain 1294  
clothes positions or assignments as determined by the peace 1295  
officer's appointing authority. 1296

(9) As used in divisions (A) (7) and (15) to (17) of this 1297  
section: 1298

"Peace officer" has the meaning defined in section 109.71 1299  
of the Revised Code and also includes the superintendent and 1300  
troopers of the state highway patrol; it does not include the 1301  
sheriff of a county or a supervisory employee who, in the 1302  
absence of the sheriff, is authorized to stand in for, exercise 1303  
the authority of, and perform the duties of the sheriff. 1304

"Correctional employee" means any employee of the 1305  
department of rehabilitation and correction who in the course of 1306  
performing the employee's job duties has or has had contact with 1307  
inmates and persons under supervision. 1308

"County or multicounty corrections officer" means any 1309  
corrections officer employed by any county or multicounty 1310  
correctional facility. 1311

"Designated Ohio national guard member" means a member of 1312  
the Ohio national guard who is participating in duties related 1313  
to remotely piloted aircraft, including, but not limited to, 1314  
pilots, sensor operators, and mission intelligence personnel, 1315  
duties related to special forces operations, or duties related 1316  
to cybersecurity, and is designated by the adjutant general as a 1317

designated public service worker for those purposes. 1318

"Protective services worker" means any employee of a 1319  
county agency who is responsible for child protective services, 1320  
child support services, or adult protective services. 1321

"Youth services employee" means any employee of the 1322  
department of youth services who in the course of performing the 1323  
employee's job duties has or has had contact with children 1324  
committed to the custody of the department of youth services. 1325

"Firefighter" means any regular, paid or volunteer, member 1326  
of a lawfully constituted fire department of a municipal 1327  
corporation, township, fire district, or village. 1328

"EMT" means EMTs-basic, EMTs-I, and paramedics that 1329  
provide emergency medical services for a public emergency 1330  
medical service organization. "Emergency medical service 1331  
organization," "EMT-basic," "EMT-I," and "paramedic" have the 1332  
meanings defined in section 4765.01 of the Revised Code. 1333

"Investigator of the bureau of criminal identification and 1334  
investigation" has the meaning defined in section 2903.11 of the 1335  
Revised Code. 1336

"Emergency service telecommunicator" has the meaning 1337  
defined in section 4742.01 of the Revised Code. 1338

"Forensic mental health provider" means any employee of a 1339  
community mental health service provider or local alcohol, drug 1340  
addiction, and mental health services board who, in the course 1341  
of the employee's duties, has contact with persons committed to 1342  
a local alcohol, drug addiction, and mental health services 1343  
board by a court order pursuant to section 2945.38, 2945.39, 1344  
2945.40, or 2945.402 of the Revised Code. 1345

"Mental health evaluation provider" means an individual 1346  
who, under Chapter 5122. of the Revised Code, examines a 1347  
respondent who is alleged to be a mentally ill person subject to 1348  
court order, as defined in section 5122.01 of the Revised Code, 1349  
and reports to the probate court the respondent's mental 1350  
condition. 1351

"Regional psychiatric hospital employee" means any 1352  
employee of the department of mental health and addiction 1353  
services who, in the course of performing the employee's duties, 1354  
has contact with patients committed to the department of mental 1355  
health and addiction services by a court order pursuant to 1356  
section 2945.38, 2945.39, 2945.40, or 2945.402 of the Revised 1357  
Code. 1358

"Federal law enforcement officer" has the meaning defined 1359  
in section 9.88 of the Revised Code. 1360

(10) "Information pertaining to the recreational 1361  
activities of a person under the age of eighteen" means 1362  
information that is kept in the ordinary course of business by a 1363  
public office, that pertains to the recreational activities of a 1364  
person under the age of eighteen years, and that discloses any 1365  
of the following: 1366

(a) The address or telephone number of a person under the 1367  
age of eighteen or the address or telephone number of that 1368  
person's parent, guardian, custodian, or emergency contact 1369  
person; 1370

(b) The social security number, birth date, or 1371  
photographic image of a person under the age of eighteen; 1372

(c) Any medical record, history, or information pertaining 1373  
to a person under the age of eighteen; 1374



(d) Any additional information sought or required about a 1375  
person under the age of eighteen for the purpose of allowing 1376  
that person to participate in any recreational activity 1377  
conducted or sponsored by a public office or to use or obtain 1378  
admission privileges to any recreational facility owned or 1379  
operated by a public office. 1380

(11) "Community control sanction" has the meaning defined 1381  
in section 2929.01 of the Revised Code. 1382

(12) "Post-release control sanction" has the meaning 1383  
defined in section 2967.01 of the Revised Code. 1384

(13) "Redaction" means obscuring or deleting any 1385  
information that is exempt from the duty to permit public 1386  
inspection or copying from an item that otherwise meets the 1387  
definition of a "record" in section 149.011 of the Revised Code. 1388

(14) "Designee," "elected official," and "future official" 1389  
have the meanings defined in section 109.43 of the Revised Code. 1390

(15) "Body-worn camera" means a visual and audio recording 1391  
device worn on the person of a peace officer while the peace 1392  
officer is engaged in the performance of the peace officer's 1393  
duties. 1394

(16) "Dashboard camera" means a visual and audio recording 1395  
device mounted on a peace officer's vehicle or vessel that is 1396  
used while the peace officer is engaged in the performance of 1397  
the peace officer's duties. 1398

(17) "Restricted portions of a body-worn camera or 1399  
dashboard camera recording" means any visual or audio portion of 1400  
a body-worn camera or dashboard camera recording that shows, 1401  
communicates, or discloses any of the following: 1402

(a) The image or identity of a child or information that 1403  
could lead to the identification of a child who is a primary 1404  
subject of the recording when the law enforcement agency knows 1405  
or has reason to know the person is a child based on the law 1406  
enforcement agency's records or the content of the recording; 1407

(b) The death of a person or a deceased person's body, 1408  
unless the death was caused by a peace officer or, subject to 1409  
division (H) (1) of this section, the consent of the decedent's 1410  
executor or administrator has been obtained; 1411

(c) The death of a peace officer, firefighter, paramedic, 1412  
or other first responder, occurring while the decedent was 1413  
engaged in the performance of official duties, unless, subject 1414  
to division (H) (1) of this section, the consent of the 1415  
decedent's executor or administrator has been obtained; 1416

(d) Grievous bodily harm, unless the injury was effected 1417  
by a peace officer or, subject to division (H) (1) of this 1418  
section, the consent of the injured person or the injured 1419  
person's guardian has been obtained; 1420

(e) An act of severe violence against a person that 1421  
results in serious physical harm to the person, unless the act 1422  
and injury was effected by a peace officer or, subject to 1423  
division (H) (1) of this section, the consent of the injured 1424  
person or the injured person's guardian has been obtained; 1425

(f) Grievous bodily harm to a peace officer, firefighter, 1426  
paramedic, or other first responder, occurring while the injured 1427  
person was engaged in the performance of official duties, 1428  
unless, subject to division (H) (1) of this section, the consent 1429  
of the injured person or the injured person's guardian has been 1430  
obtained; 1431

(g) An act of severe violence resulting in serious	1432
physical harm against a peace officer, firefighter, paramedic,	1433
or other first responder, occurring while the injured person was	1434
engaged in the performance of official duties, unless, subject	1435
to division (H) (1) of this section, the consent of the injured	1436
person or the injured person's guardian has been obtained;	1437
(h) A person's nude body, unless, subject to division (H)	1438
(1) of this section, the person's consent has been obtained;	1439
(i) Protected health information, the identity of a person	1440
in a health care facility who is not the subject of a law	1441
enforcement encounter, or any other information in a health care	1442
facility that could identify a person who is not the subject of	1443
a law enforcement encounter;	1444
(j) Information that could identify the alleged victim of	1445
a sex offense, menacing by stalking, or domestic violence;	1446
(k) Information, that does not constitute a confidential	1447
law enforcement investigatory record, that could identify a	1448
person who provides sensitive or confidential information to a	1449
law enforcement agency when the disclosure of the person's	1450
identity or the information provided could reasonably be	1451
expected to threaten or endanger the safety or property of the	1452
person or another person;	1453
(l) Personal information of a person who is not arrested,	1454
cited, charged, or issued a written warning by a peace officer;	1455
(m) Proprietary police contingency plans or tactics that	1456
are intended to prevent crime and maintain public order and	1457
safety;	1458
(n) A personal conversation unrelated to work between	1459
peace officers or between a peace officer and an employee of a	1460

law enforcement agency;	1461
(o) A conversation between a peace officer and a member of the public that does not concern law enforcement activities;	1462 1463
(p) The interior of a residence, unless the interior of a residence is the location of an adversarial encounter with, or a use of force by, a peace officer;	1464 1465 1466
(q) Any portion of the interior of a private business that is not open to the public, unless an adversarial encounter with, or a use of force by, a peace officer occurs in that location.	1467 1468 1469
As used in division (A) (17) of this section:	1470
"Grievous bodily harm" has the same meaning as in section 5924.120 of the Revised Code.	1471 1472
"Health care facility" has the same meaning as in section 1337.11 of the Revised Code.	1473 1474
"Protected health information" has the same meaning as in 45 C.F.R. 160.103.	1475 1476
"Law enforcement agency" has the same meaning as in section 2925.61 of the Revised Code.	1477 1478
"Personal information" means any government-issued identification number, date of birth, address, financial information, or criminal justice information from the law enforcement automated data system or similar databases.	1479 1480 1481 1482
"Sex offense" has the same meaning as in section 2907.10 of the Revised Code.	1483 1484
"Firefighter," "paramedic," and "first responder" have the same meanings as in section 4765.01 of the Revised Code.	1485 1486
(B) (1) Upon request by any person and subject to division	1487

(B) (8) of this section, all public records responsive to the 1488  
request shall be promptly prepared and made available for 1489  
inspection to the requester at all reasonable times during 1490  
regular business hours. Subject to division (B) (8) of this 1491  
section, upon request by any person, a public office or person 1492  
responsible for public records shall make copies of the 1493  
requested public record available to the requester at cost and 1494  
within a reasonable period of time. If a public record contains 1495  
information that is exempt from the duty to permit public 1496  
inspection or to copy the public record, the public office or 1497  
the person responsible for the public record shall make 1498  
available all of the information within the public record that 1499  
is not exempt. When making that public record available for 1500  
public inspection or copying that public record, the public 1501  
office or the person responsible for the public record shall 1502  
notify the requester of any redaction or make the redaction 1503  
plainly visible. A redaction shall be deemed a denial of a 1504  
request to inspect or copy the redacted information, except if 1505  
federal or state law authorizes or requires a public office to 1506  
make the redaction. 1507

(2) To facilitate broader access to public records, a 1508  
public office or the person responsible for public records shall 1509  
organize and maintain public records in a manner that they can 1510  
be made available for inspection or copying in accordance with 1511  
division (B) of this section. A public office also shall have 1512  
available a copy of its current records retention schedule at a 1513  
location readily available to the public. If a requester makes 1514  
an ambiguous or overly broad request or has difficulty in making 1515  
a request for copies or inspection of public records under this 1516  
section such that the public office or the person responsible 1517  
for the requested public record cannot reasonably identify what 1518

public records are being requested, the public office or the 1519  
person responsible for the requested public record may deny the 1520  
request but shall provide the requester with an opportunity to 1521  
revise the request by informing the requester of the manner in 1522  
which records are maintained by the public office and accessed 1523  
in the ordinary course of the public office's or person's 1524  
duties. 1525

(3) If a request is ultimately denied, in part or in 1526  
whole, the public office or the person responsible for the 1527  
requested public record shall provide the requester with an 1528  
explanation, including legal authority, setting forth why the 1529  
request was denied. If the initial request was provided in 1530  
writing, the explanation also shall be provided to the requester 1531  
in writing. The explanation shall not preclude the public office 1532  
or the person responsible for the requested public record from 1533  
relying upon additional reasons or legal authority in defending 1534  
an action commenced under division (C) of this section. 1535

(4) Unless specifically required or authorized by state or 1536  
federal law or in accordance with division (B) of this section, 1537  
no public office or person responsible for public records may 1538  
limit or condition the availability of public records by 1539  
requiring disclosure of the requester's identity or the intended 1540  
use of the requested public record. Any requirement that the 1541  
requester disclose the requester's identity or the intended use 1542  
of the requested public record constitutes a denial of the 1543  
request. 1544

(5) A public office or person responsible for public 1545  
records may ask a requester to make the request in writing, may 1546  
ask for the requester's identity, and may inquire about the 1547  
intended use of the information requested, but may do so only 1548

after disclosing to the requester that a written request is not 1549  
mandatory, that the requester may decline to reveal the 1550  
requester's identity or the intended use, and when a written 1551  
request or disclosure of the identity or intended use would 1552  
benefit the requester by enhancing the ability of the public 1553  
office or person responsible for public records to identify, 1554  
locate, or deliver the public records sought by the requester. 1555

(6) If any person requests a copy of a public record in 1556  
accordance with division (B) of this section, the public office 1557  
or person responsible for the public record may require the 1558  
requester to pay in advance the cost involved in providing the 1559  
copy of the public record in accordance with the choice made by 1560  
the requester under this division. The public office or the 1561  
person responsible for the public record shall permit the 1562  
requester to choose to have the public record duplicated upon 1563  
paper, upon the same medium upon which the public office or 1564  
person responsible for the public record keeps it, or upon any 1565  
other medium upon which the public office or person responsible 1566  
for the public record determines that it reasonably can be 1567  
duplicated as an integral part of the normal operations of the 1568  
public office or person responsible for the public record. When 1569  
the requester makes a choice under this division, the public 1570  
office or person responsible for the public record shall provide 1571  
a copy of it in accordance with the choice made by the 1572  
requester. Nothing in this section requires a public office or 1573  
person responsible for the public record to allow the requester 1574  
of a copy of the public record to make the copies of the public 1575  
record. 1576

(7) (a) Upon a request made in accordance with division (B) 1577  
of this section and subject to division (B) (6) of this section, 1578  
a public office or person responsible for public records shall 1579

transmit a copy of a public record to any person by United States mail or by any other means of delivery or transmission within a reasonable period of time after receiving the request for the copy. The public office or person responsible for the public record may require the person making the request to pay in advance the cost of postage if the copy is transmitted by United States mail or the cost of delivery if the copy is transmitted other than by United States mail, and to pay in advance the costs incurred for other supplies used in the mailing, delivery, or transmission.

(b) Any public office may adopt a policy and procedures that it will follow in transmitting, within a reasonable period of time after receiving a request, copies of public records by United States mail or by any other means of delivery or transmission pursuant to division (B) (7) of this section. A public office that adopts a policy and procedures under division (B) (7) of this section shall comply with them in performing its duties under that division.

(c) In any policy and procedures adopted under division (B) (7) of this section:

(i) A public office may limit the number of records requested by a person that the office will physically deliver by United States mail or by another delivery service to ten per month, unless the person certifies to the office in writing that the person does not intend to use or forward the requested records, or the information contained in them, for commercial purposes;

(ii) A public office that chooses to provide some or all of its public records on a web site that is fully accessible to and searchable by members of the public at all times, other than



during acts of God outside the public office's control or 1610  
maintenance, and that charges no fee to search, access, 1611  
download, or otherwise receive records provided on the web site, 1612  
may limit to ten per month the number of records requested by a 1613  
person that the office will deliver in a digital format, unless 1614  
the requested records are not provided on the web site and 1615  
unless the person certifies to the office in writing that the 1616  
person does not intend to use or forward the requested records, 1617  
or the information contained in them, for commercial purposes. 1618

(iii) For purposes of division (B) (7) of this section, 1619  
"commercial" shall be narrowly construed and does not include 1620  
reporting or gathering news, reporting or gathering information 1621  
to assist citizen oversight or understanding of the operation or 1622  
activities of government, or nonprofit educational research. 1623

(8) A public office or person responsible for public 1624  
records is not required to permit a person who is incarcerated 1625  
pursuant to a criminal conviction or a juvenile adjudication to 1626  
inspect or to obtain a copy of any public record concerning a 1627  
criminal investigation or prosecution or concerning what would 1628  
be a criminal investigation or prosecution if the subject of the 1629  
investigation or prosecution were an adult, unless the request 1630  
to inspect or to obtain a copy of the record is for the purpose 1631  
of acquiring information that is subject to release as a public 1632  
record under this section and the judge who imposed the sentence 1633  
or made the adjudication with respect to the person, or the 1634  
judge's successor in office, finds that the information sought 1635  
in the public record is necessary to support what appears to be 1636  
a justiciable claim of the person. 1637

(9) (a) Upon written request made and signed by a 1638  
journalist, a public office, or person responsible for public 1639

records, having custody of the records of the agency employing a 1640  
specified designated public service worker shall disclose to the 1641  
journalist the address of the actual personal residence of the 1642  
designated public service worker and, if the designated public 1643  
service worker's spouse, former spouse, or child is employed by 1644  
a public office, the name and address of the employer of the 1645  
designated public service worker's spouse, former spouse, or 1646  
child. The request shall include the journalist's name and title 1647  
and the name and address of the journalist's employer and shall 1648  
state that disclosure of the information sought would be in the 1649  
public interest. 1650

(b) Division (B) (9) (a) of this section also applies to 1651  
journalist requests for: 1652

(i) Customer information maintained by a municipally owned 1653  
or operated public utility, other than social security numbers 1654  
and any private financial information such as credit reports, 1655  
payment methods, credit card numbers, and bank account 1656  
information; 1657

(ii) Information about minors involved in a school vehicle 1658  
accident as provided in division (A) (1) (gg) of this section, 1659  
other than personal information as defined in section 149.45 of 1660  
the Revised Code. 1661

(c) As used in division (B) (9) of this section, 1662  
"journalist" means a person engaged in, connected with, or 1663  
employed by any news medium, including a newspaper, magazine, 1664  
press association, news agency, or wire service, a radio or 1665  
television station, or a similar medium, for the purpose of 1666  
gathering, processing, transmitting, compiling, editing, or 1667  
disseminating information for the general public. 1668

(10) Upon a request made by a victim, victim's attorney, 1669  
or victim's representative, as that term is used in section 1670  
2930.02 of the Revised Code, a public office or person 1671  
responsible for public records shall transmit a copy of a 1672  
depiction of the victim as described in division (A)(1)(ii) of 1673  
this section to the victim, victim's attorney, or victim's 1674  
representative. 1675

(C)(1) If a person allegedly is aggrieved by the failure 1676  
of a public office or the person responsible for public records 1677  
to promptly prepare a public record and to make it available to 1678  
the person for inspection in accordance with division (B) of 1679  
this section or by any other failure of a public office or the 1680  
person responsible for public records to comply with an 1681  
obligation in accordance with division (B) of this section, the 1682  
person allegedly aggrieved may do only one of the following, and 1683  
not both: 1684

(a) File a complaint with the clerk of the court of claims 1685  
or the clerk of the court of common pleas under section 2743.75 1686  
of the Revised Code; 1687

(b) Commence a mandamus action to obtain a judgment that 1688  
orders the public office or the person responsible for the 1689  
public record to comply with division (B) of this section, that 1690  
awards court costs and reasonable attorney's fees to the person 1691  
that instituted the mandamus action, and, if applicable, that 1692  
includes an order fixing statutory damages under division (C)(2) 1693  
of this section. The mandamus action may be commenced in the 1694  
court of common pleas of the county in which division (B) of 1695  
this section allegedly was not complied with, in the supreme 1696  
court pursuant to its original jurisdiction under Section 2 of 1697  
Article IV, Ohio Constitution, or in the court of appeals for 1698

the appellate district in which division (B) of this section 1699  
allegedly was not complied with pursuant to its original 1700  
jurisdiction under Section 3 of Article IV, Ohio Constitution. 1701

(2) If a requester transmits a written request by hand 1702  
delivery, electronic submission, or certified mail to inspect or 1703  
receive copies of any public record in a manner that fairly 1704  
describes the public record or class of public records to the 1705  
public office or person responsible for the requested public 1706  
records, except as otherwise provided in this section, the 1707  
requester shall be entitled to recover the amount of statutory 1708  
damages set forth in this division if a court determines that 1709  
the public office or the person responsible for public records 1710  
failed to comply with an obligation in accordance with division 1711  
(B) of this section. 1712

The amount of statutory damages shall be fixed at one 1713  
hundred dollars for each business day during which the public 1714  
office or person responsible for the requested public records 1715  
failed to comply with an obligation in accordance with division 1716  
(B) of this section, beginning with the day on which the 1717  
requester files a mandamus action to recover statutory damages, 1718  
up to a maximum of one thousand dollars. The award of statutory 1719  
damages shall not be construed as a penalty, but as compensation 1720  
for injury arising from lost use of the requested information. 1721  
The existence of this injury shall be conclusively presumed. The 1722  
award of statutory damages shall be in addition to all other 1723  
remedies authorized by this section. 1724

The court may reduce an award of statutory damages or not 1725  
award statutory damages if the court determines both of the 1726  
following: 1727

(a) That, based on the ordinary application of statutory 1728

law and case law as it existed at the time of the conduct or 1729  
threatened conduct of the public office or person responsible 1730  
for the requested public records that allegedly constitutes a 1731  
failure to comply with an obligation in accordance with division 1732  
(B) of this section and that was the basis of the mandamus 1733  
action, a well-informed public office or person responsible for 1734  
the requested public records reasonably would believe that the 1735  
conduct or threatened conduct of the public office or person 1736  
responsible for the requested public records did not constitute 1737  
a failure to comply with an obligation in accordance with 1738  
division (B) of this section; 1739

(b) That a well-informed public office or person 1740  
responsible for the requested public records reasonably would 1741  
believe that the conduct or threatened conduct of the public 1742  
office or person responsible for the requested public records 1743  
would serve the public policy that underlies the authority that 1744  
is asserted as permitting that conduct or threatened conduct. 1745

(3) In a mandamus action filed under division (C) (1) of 1746  
this section, the following apply: 1747

(a) (i) If the court orders the public office or the person 1748  
responsible for the public record to comply with division (B) of 1749  
this section, the court shall determine and award to the relator 1750  
all court costs, which shall be construed as remedial and not 1751  
punitive. 1752

(ii) If the court makes a determination described in 1753  
division (C) (3) (b) (iii) of this section, the court shall 1754  
determine and award to the relator all court costs, which shall 1755  
be construed as remedial and not punitive. 1756

(b) If the court renders a judgment that orders the public 1757

office or the person responsible for the public record to comply 1758  
with division (B) of this section or if the court determines any 1759  
of the following, the court may award reasonable attorney's fees 1760  
to the relator, subject to division (C) (4) of this section: 1761

(i) The public office or the person responsible for the 1762  
public records failed to respond affirmatively or negatively to 1763  
the public records request in accordance with the time allowed 1764  
under division (B) of this section. 1765

(ii) The public office or the person responsible for the 1766  
public records promised to permit the relator to inspect or 1767  
receive copies of the public records requested within a 1768  
specified period of time but failed to fulfill that promise 1769  
within that specified period of time. 1770

(iii) The public office or the person responsible for the 1771  
public records acted in bad faith when the office or person 1772  
voluntarily made the public records available to the relator for 1773  
the first time after the relator commenced the mandamus action, 1774  
but before the court issued any order concluding whether or not 1775  
the public office or person was required to comply with division 1776  
(B) of this section. No discovery may be conducted on the issue 1777  
of the alleged bad faith of the public office or person 1778  
responsible for the public records. This division shall not be 1779  
construed as creating a presumption that the public office or 1780  
the person responsible for the public records acted in bad faith 1781  
when the office or person voluntarily made the public records 1782  
available to the relator for the first time after the relator 1783  
commenced the mandamus action, but before the court issued any 1784  
order described in this division. 1785

(c) The court shall not award attorney's fees to the 1786  
relator if the court determines both of the following: 1787

(i) That, based on the ordinary application of statutory law and case law as it existed at the time of the conduct or threatened conduct of the public office or person responsible for the requested public records that allegedly constitutes a failure to comply with an obligation in accordance with division (B) of this section and that was the basis of the mandamus action, a well-informed public office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public records did not constitute a failure to comply with an obligation in accordance with division (B) of this section;

(ii) That a well-informed public office or person responsible for the requested public records reasonably would believe that the conduct or threatened conduct of the public office or person responsible for the requested public records would serve the public policy that underlies the authority that is asserted as permitting that conduct or threatened conduct.

(4) All of the following apply to any award of reasonable attorney's fees awarded under division (C) (3) (b) of this section:

(a) The fees shall be construed as remedial and not punitive.

(b) The fees awarded shall not exceed the total of the reasonable attorney's fees incurred before the public record was made available to the relator and the fees described in division (C) (4) (c) of this section.

(c) Reasonable attorney's fees shall include reasonable fees incurred to produce proof of the reasonableness and amount

of the fees and to otherwise litigate entitlement to the fees. 1817

(d) The court may reduce the amount of fees awarded if the 1818  
court determines that, given the factual circumstances involved 1819  
with the specific public records request, an alternative means 1820  
should have been pursued to more effectively and efficiently 1821  
resolve the dispute that was subject to the mandamus action 1822  
filed under division (C) (1) of this section. 1823

(5) If the court does not issue a writ of mandamus under 1824  
division (C) of this section and the court determines at that 1825  
time that the bringing of the mandamus action was frivolous 1826  
conduct as defined in division (A) of section 2323.51 of the 1827  
Revised Code, the court may award to the public office all court 1828  
costs, expenses, and reasonable attorney's fees, as determined 1829  
by the court. 1830

(D) Chapter 1347. of the Revised Code does not limit the 1831  
provisions of this section. 1832

(E) (1) To ensure that all employees of public offices are 1833  
appropriately educated about a public office's obligations under 1834  
division (B) of this section, all elected officials or their 1835  
appropriate designees shall attend training approved by the 1836  
attorney general as provided in section 109.43 of the Revised 1837  
Code. A future official may satisfy the requirements of this 1838  
division by attending the training before taking office, 1839  
provided that the future official may not send a designee in the 1840  
future official's place. 1841

(2) All public offices shall adopt a public records policy 1842  
in compliance with this section for responding to public records 1843  
requests. In adopting a public records policy under this 1844  
division, a public office may obtain guidance from the model 1845



public records policy developed and provided to the public 1846  
office by the attorney general under section 109.43 of the 1847  
Revised Code. Except as otherwise provided in this section, the 1848  
policy may not limit the number of public records that the 1849  
public office will make available to a single person, may not 1850  
limit the number of public records that it will make available 1851  
during a fixed period of time, and may not establish a fixed 1852  
period of time before it will respond to a request for 1853  
inspection or copying of public records, unless that period is 1854  
less than eight hours. 1855

The public office shall distribute the public records 1856  
policy adopted by the public office under this division to the 1857  
employee of the public office who is the records custodian or 1858  
records manager or otherwise has custody of the records of that 1859  
office. The public office shall require that employee to 1860  
acknowledge receipt of the copy of the public records policy. 1861  
The public office shall create a poster that describes its 1862  
public records policy and shall post the poster in a conspicuous 1863  
place in the public office and in all locations where the public 1864  
office has branch offices. The public office may post its public 1865  
records policy on the internet web site of the public office if 1866  
the public office maintains an internet web site. A public 1867  
office that has established a manual or handbook of its general 1868  
policies and procedures for all employees of the public office 1869  
shall include the public records policy of the public office in 1870  
the manual or handbook. 1871

(F) (1) The bureau of motor vehicles may adopt rules 1872  
pursuant to Chapter 119. of the Revised Code to reasonably limit 1873  
the number of bulk commercial special extraction requests made 1874  
by a person for the same records or for updated records during a 1875  
calendar year. The rules may include provisions for charges to 1876

be made for bulk commercial special extraction requests for the 1877  
actual cost of the bureau, plus special extraction costs, plus 1878  
ten per cent. The bureau may charge for expenses for redacting 1879  
information, the release of which is prohibited by law. 1880

(2) As used in division (F)(1) of this section: 1881

(a) "Actual cost" means the cost of depleted supplies, 1882  
records storage media costs, actual mailing and alternative 1883  
delivery costs, or other transmitting costs, and any direct 1884  
equipment operating and maintenance costs, including actual 1885  
costs paid to private contractors for copying services. 1886

(b) "Bulk commercial special extraction request" means a 1887  
request for copies of a record for information in a format other 1888  
than the format already available, or information that cannot be 1889  
extracted without examination of all items in a records series, 1890  
class of records, or database by a person who intends to use or 1891  
forward the copies for surveys, marketing, solicitation, or 1892  
resale for commercial purposes. "Bulk commercial special 1893  
extraction request" does not include a request by a person who 1894  
gives assurance to the bureau that the person making the request 1895  
does not intend to use or forward the requested copies for 1896  
surveys, marketing, solicitation, or resale for commercial 1897  
purposes. 1898

(c) "Commercial" means profit-seeking production, buying, 1899  
or selling of any good, service, or other product. 1900

(d) "Special extraction costs" means the cost of the time 1901  
spent by the lowest paid employee competent to perform the task, 1902  
the actual amount paid to outside private contractors employed 1903  
by the bureau, or the actual cost incurred to create computer 1904  
programs to make the special extraction. "Special extraction 1905

costs" include any charges paid to a public agency for computer 1906  
or records services. 1907

(3) For purposes of divisions (F) (1) and (2) of this 1908  
section, "surveys, marketing, solicitation, or resale for 1909  
commercial purposes" shall be narrowly construed and does not 1910  
include reporting or gathering news, reporting or gathering 1911  
information to assist citizen oversight or understanding of the 1912  
operation or activities of government, or nonprofit educational 1913  
research. 1914

(G) A request by a defendant, counsel of a defendant, or 1915  
any agent of a defendant in a criminal action that public 1916  
records related to that action be made available under this 1917  
section shall be considered a demand for discovery pursuant to 1918  
the Criminal Rules, except to the extent that the Criminal Rules 1919  
plainly indicate a contrary intent. The defendant, counsel of 1920  
the defendant, or agent of the defendant making a request under 1921  
this division shall serve a copy of the request on the 1922  
prosecuting attorney, director of law, or other chief legal 1923  
officer responsible for prosecuting the action. 1924

(H) (1) Any portion of a body-worn camera or dashboard 1925  
camera recording described in divisions (A) (17) (b) to (h) of 1926  
this section may be released by consent of the subject of the 1927  
recording or a representative of that person, as specified in 1928  
those divisions, only if either of the following applies: 1929

(a) The recording will not be used in connection with any 1930  
probable or pending criminal proceedings; 1931

(b) The recording has been used in connection with a 1932  
criminal proceeding that was dismissed or for which a judgment 1933  
has been entered pursuant to Rule 32 of the Rules of Criminal 1934

Procedure, and will not be used again in connection with any 1935  
probable or pending criminal proceedings. 1936

(2) If a public office denies a request to release a 1937  
restricted portion of a body-worn camera or dashboard camera 1938  
recording, as defined in division (A)(17) of this section, any 1939  
person may file a mandamus action pursuant to this section or a 1940  
complaint with the clerk of the court of claims pursuant to 1941  
section 2743.75 of the Revised Code, requesting the court to 1942  
order the release of all or portions of the recording. If the 1943  
court considering the request determines that the filing 1944  
articulates by clear and convincing evidence that the public 1945  
interest in the recording substantially outweighs privacy 1946  
interests and other interests asserted to deny release, the 1947  
court shall order the public office to release the recording. 1948

**Sec. 173.501.** (A) As used in this section: 1949

"Nursing facility" has the same meaning as in section 1950  
5165.01 of the Revised Code. 1951

"PACE provider" has the same meaning as in the "Social 1952  
Security Act," section 1934(a)(3), 42 U.S.C. 1396u-4(a)(3). 1953

(B) The department of aging shall establish a home first 1954  
component of the PACE program under which eligible individuals 1955  
may be enrolled in the PACE program in accordance with this 1956  
section. An individual is eligible for the PACE program's home 1957  
first component if both of the following apply: 1958

(1) The individual has been determined to be eligible for 1959  
the PACE program. 1960

(2) At least one of the following applies: 1961

(a) The individual has been admitted to a nursing 1962

facility. 1963

(b) A physician has determined and documented ~~in writing~~ 1964  
that the individual has a medical condition that, unless the 1965  
individual is enrolled in home and community-based services such 1966  
as the PACE program, will require the individual to be admitted 1967  
to a nursing facility within thirty days of the physician's 1968  
determination. 1969

(c) The individual has been hospitalized and a physician 1970  
has determined and documented ~~in writing~~ that, unless the 1971  
individual is enrolled in home and community-based services such 1972  
as the PACE program, the individual is to be transported 1973  
directly from the hospital to a nursing facility and admitted. 1974

(d) Both of the following apply: 1975

(i) The individual is the subject of a report made under 1976  
section 5101.63 of the Revised Code regarding abuse, neglect, or 1977  
exploitation or such a report referred to a county department of 1978  
job and family services under section 5126.31 of the Revised 1979  
Code or has made a request to a county department for protective 1980  
services as defined in section 5101.60 of the Revised Code. 1981

(ii) A county department of job and family services and an 1982  
area agency on aging have jointly documented in writing that, 1983  
unless the individual is enrolled in home and community-based 1984  
services such as the PACE program, the individual should be 1985  
admitted to a nursing facility. 1986

(C) Each month, the department of aging shall identify 1987  
individuals who are eligible for the home first component of the 1988  
PACE program. When the department identifies such an individual, 1989  
the department shall notify the PACE provider serving the area 1990  
in which the individual resides. The PACE provider shall 1991

determine whether the PACE program is appropriate for the 1992  
individual and whether the individual would rather participate 1993  
in the PACE program than continue or begin to reside in a 1994  
nursing facility. If the PACE provider determines that the PACE 1995  
program is appropriate for the individual and the individual 1996  
would rather participate in the PACE program than continue or 1997  
begin to reside in a nursing facility, the PACE provider shall 1998  
so notify the department of aging. On receipt of the notice from 1999  
the PACE provider, the department of aging shall approve the 2000  
individual's enrollment in the PACE program in accordance with 2001  
priorities established in rules adopted under section 173.50 of 2002  
the Revised Code. 2003

**Sec. 307.6910.** (A) A new nonprofit corporation shall be 2004  
organized under the laws of this state for the purpose of 2005  
operating a veterans memorial and museum to be located within 2006  
the city of Columbus at the site described in division (B) of 2007  
this section. 2008

(B) The site of the veterans memorial and museum, shall be 2009  
constructed on the following parcel of real property owned in 2010  
fee simple by the board of county commissioners of Franklin 2011  
county: 2012

That property located at 300 West Broad Street, Columbus, 2013  
Ohio, generally lying north of Broad Street, south of the right- 2014  
of-way line of Norfolk and Southern Railway, west of the Scioto 2015  
River and its floodwall, and east of the east line of Belle 2016  
Street if the same extended north of Broad Street to the 2017  
railroad right-of-way. 2018

(C) The bylaws of the new nonprofit corporation shall 2019  
provide for the board of directors to consist of a minimum of 2020  
fifteen members. The appointments to the board of directors 2021

shall be made in accordance with the articles of incorporation 2022  
and bylaws of the nonprofit corporation. All appointments to the 2023  
board of directors shall satisfy any qualifications set forth in 2024  
the nonprofit corporation's bylaws. The appointments to the 2025  
board of directors shall be made as follows: 2026

(1) The board of county commissioners of Franklin county 2027  
shall appoint five members. 2028

(2) The articles of incorporation shall provide for the 2029  
remaining appointments. 2030

(D) The bylaws of the new nonprofit corporation shall 2031  
provide for a national veterans advisory committee to consist of 2032  
veterans and family members of veterans. Appointments to the 2033  
national veterans advisory committee shall be made in accordance 2034  
with the bylaws of the nonprofit corporation. 2035

(E) All Notwithstanding any other provision of the Revised 2036  
Code, meetings and records of the board of directors of the new 2037  
nonprofit corporation shall be conducted and maintained in 2038  
accordance with the sunshine laws of this state, including, but 2039  
not limited to, sections are not subject to section 121.22 and 2040  
149.43 of the Revised Code, and records of the board and of the 2041  
corporation are not public records under section 149.43 of the 2042  
Revised Code. 2043

(F) The board of county commissioners of Franklin county 2044  
may lease the site described in division (B) of this section 2045  
together with any adjacent property, without engaging in 2046  
competitive bidding, to an Ohio nonprofit corporation for the 2047  
construction, development, and operation of the veterans 2048  
memorial and museum. A board of county commissioners may 2049  
appropriate funds to either the nonprofit corporation 2050

established as provided in this section or the nonprofit 2051  
corporation with which the county has leased the property for 2052  
permanent improvements and operating expenses of the veterans 2053  
memorial and museum. 2054

**Sec. 1710.02.** ~~(A)~~(A) (1) A special improvement district may 2055  
be created within the boundaries of any one municipal 2056  
corporation, any one township, or any combination of municipal 2057  
corporations and townships within a single county, or counties 2058  
that adjoin one another, for the purpose of developing and 2059  
implementing plans for public improvements and public services 2060  
that benefit the district. A district may be created by petition 2061  
of the owners of real property within the proposed district, or 2062  
by an existing qualified nonprofit corporation. ~~If~~ 2063

(2) If the district is created by an existing qualified 2064  
nonprofit corporation, the purposes for which the district is 2065  
created may be supplemental to the other purposes for which the 2066  
corporation is organized. ~~All~~The corporation is considered a 2067  
special improvement district only when it acts with respect to a 2068  
purpose for which the district is created, and not when it acts 2069  
with respect to any other purpose for which it is organized. 2070

(3) All territory in a special improvement district shall 2071  
be contiguous; except that the territory in a special 2072  
improvement district may be noncontiguous if at least one 2073  
special energy improvement project or shoreline improvement 2074  
project is designated for each parcel of real property included 2075  
within the special improvement district. Additional territory 2076  
may be added to a special improvement district created under 2077  
this chapter for the purpose of developing and implementing 2078  
plans for special energy improvement projects or shoreline 2079  
improvement projects if at least one special energy improvement 2080



project or shoreline improvement project, respectively, is 2081  
designated for each parcel of real property included within such 2082  
additional territory and the addition of territory is authorized 2083  
by the initial plan proposed under division (F) of this section 2084  
or a plan adopted by the board of directors of the special 2085  
improvement district under section 1710.06 of the Revised Code. 2086

(4) The district shall be governed by the board of 2087  
trustees of a nonprofit corporation. This board shall be known 2088  
as the board of directors of the special improvement district. 2089  
~~No~~ 2090

(5) ~~No~~ special improvement district shall include any 2091  
church property, or property of the federal or state government 2092  
or a county, township, or municipal corporation, unless the 2093  
church or the county, township, or municipal corporation 2094  
specifically requests in writing that the property be included 2095  
within the district, or unless the church is a member of the 2096  
existing qualified nonprofit corporation creating the district 2097  
at the time the district is created. ~~A~~ 2098

(6) ~~A~~ shoreline improvement project may extend into the 2099  
territory of Lake Erie as described in sections 1506.10 and 2100  
1506.11 of the Revised Code. However, the state shall remain 2101  
exempt from any special assessment that may be levied against 2102  
that territory under section 1710.06 and Chapter 727. of the 2103  
Revised Code. ~~More~~ 2104

(7) ~~More~~ than one district may be created within a 2105  
participating political subdivision, but no real property may be 2106  
included within more than one district unless the owner of the 2107  
property files a written consent with the clerk of the 2108  
legislative authority, the township fiscal officer, or the 2109  
village clerk, as appropriate. ~~The~~ 2110

(8) The area of each district shall be contiguous; except 2111  
that the area of a special improvement district may be 2112  
noncontiguous if all parcels of real property included within 2113  
such area contain at least one special energy improvement or 2114  
shoreline improvement thereon. 2115

~~(B) Except as provided in~~ Subject to division (C) (A) (2) of 2116  
this section, ~~a~~ all of the following apply: 2117

(1) A district created under this chapter is not a 2118  
political subdivision, except for purposes of section 4905.34 of 2119  
the Revised Code. A- 2120

(2) A district created under this chapter shall be 2121  
considered a public agency under section 102.01 and a public 2122  
authority under section 4115.03 of the Revised Code. ~~Each member~~ 2123  
~~of the board of directors of a district, each member's designee~~ 2124  
~~or proxy, and each officer and employee of a district shall be~~ 2125  
~~considered a public official or employee under section 102.01 of~~ 2126  
~~the Revised Code and a public official and public servant under~~ 2127  
~~section 2921.42 of the Revised Code. Districts-~~ 2128

(3) Districts created under this chapter are not subject 2129  
to sections 121.81 to 121.83 of the Revised Code. Districts 2130  
created under this chapter are subject to sections 121.22 and 2131  
121.23 of the Revised Code. 2132

(4) All records of the district are public records under 2133  
section 149.43 of the Revised Code, except that records of 2134  
organizations contracting with a district are not public records 2135  
under section 149.43 or section 149.431 of the Revised Code 2136  
solely by reason of any contract with a district. 2137

~~(C) Each district created under this chapter shall be~~ 2138  
~~considered a political subdivision for purposes of section~~ 2139

~~4905.34 of the Revised Code.~~ (C) (1) Subject to division (C) (2) of  
this section, both of the following apply: 2140  
2141

(a) Membership on the board of directors of the district 2142  
shall not be considered as holding a public office. ~~Directors~~ 2143  
However, each member of the board of directors of a district, 2144  
each member's designee or proxy, and each officer or employee of 2145  
a district is a public official or employee under section 102.01 2146  
and a public official under section 2921.42 of the Revised Code. 2147  
District officers and district members and directors and their 2148  
designees or proxies are not required to file a statement with 2149  
the Ohio ethics commission under section 102.02 of the Revised 2150  
Code. 2151

(b) ~~Directors~~ and their designees shall be entitled to the 2152  
immunities provided by Chapter 1702. and to the same immunity as 2153  
an employee under division (A) (6) of section 2744.03 of the 2154  
Revised Code, except that directors and their designees shall 2155  
not be entitled to the indemnification provided in section 2156  
2744.07 of the Revised Code unless the director or designee is 2157  
an employee or official of a participating political subdivision 2158  
of the district and is acting within the scope of the director's 2159  
or designee's employment or official responsibilities. 2160

(2) District officers and district members and directors 2161  
of a district created by an existing qualified nonprofit 2162  
corporation, and their designees or proxies ~~shall not be~~ 2163  
required to file a statement with the Ohio ethics commission 2164  
under section 102.02 of the Revised Code. All records of the 2165  
district shall be treated as public records under section 149.43 2166  
of the Revised Code, except that records of organizations 2167  
contracting with a district shall not be considered to be public 2168  
records under section 149.43 or section 149.431 of the Revised 2169

~~Code solely by reason of any contract with a district, are~~ 2170  
~~public officials or employees under section 102.01 and public~~ 2171  
~~officials under section 2921.42 of the Revised Code by virtue of~~ 2172  
~~their positions with the corporation only when they act with~~ 2173  
~~respect to a purpose for which the district is created, and not~~ 2174  
~~when they act with respect to any other purpose for which the~~ 2175  
~~corporation is organized.~~ 2176

(D) Except as otherwise provided in this section, the 2177  
nonprofit corporation that governs a district shall be organized 2178  
in the manner described in Chapter 1702. of the Revised Code. 2179  
Except in the case of a district created by an existing 2180  
qualified nonprofit corporation, the corporation's articles of 2181  
incorporation are required to be approved, as provided in 2182  
division (E) of this section, by resolution of the legislative 2183  
authority of each participating political subdivision of the 2184  
district. A copy of that resolution shall be filed along with 2185  
the articles of incorporation in the secretary of state's 2186  
office. 2187

In addition to meeting the requirements for articles of 2188  
incorporation set forth in Chapter 1702. of the Revised Code, 2189  
the articles of incorporation for the nonprofit corporation 2190  
governing a district formed under this chapter shall provide all 2191  
the following: 2192

(1) The name for the district, which shall include the 2193  
name of each participating political subdivision of the 2194  
district; 2195

(2) A description of the territory within the district, 2196  
which may be all or part of each participating political 2197  
subdivision. The description shall be specific enough to enable 2198  
real property owners to determine if their property is located 2199

within the district. 2200

(3) A description of the procedure by which the articles 2201  
of incorporation may be amended. The procedure shall include 2202  
receiving approval of the amendment, by resolution, from the 2203  
legislative authority of each participating political 2204  
subdivision and filing the approved amendment and resolution 2205  
with the secretary of state. 2206

(4) The reasons for creating the district, plus an 2207  
explanation of how the district will be conducive to the public 2208  
health, safety, peace, convenience, and welfare of the district. 2209

(E) The articles of incorporation for a nonprofit 2210  
corporation governing a district created under this chapter and 2211  
amendments to them shall be submitted to the municipal 2212  
executive, if any, and the legislative authority of each 2213  
municipal corporation or township in which the proposed district 2214  
is to be located. Except in the case of a district created by an 2215  
existing qualified nonprofit corporation, the articles or 2216  
amendments shall be accompanied by a petition signed either by 2217  
the owners of at least sixty per cent of the front footage of 2218  
all real property located in the proposed district that abuts 2219  
upon any street, alley, public road, place, boulevard, parkway, 2220  
park entrance, easement, or other existing public improvement 2221  
within the proposed district, excluding church property or 2222  
property owned by the state, county, township, municipal, or 2223  
federal government, unless a church, county, township, or 2224  
municipal corporation has specifically requested in writing that 2225  
the property be included in the district, or by the owners of at 2226  
least seventy-five per cent of the area of all real property 2227  
located within the proposed district, excluding church property 2228  
or property owned by the state, county, township, municipal, or 2229

federal government, unless a church, county, township, or 2230  
municipal corporation has specifically requested in writing that 2231  
the property be included in the district. Pursuant to Section 2o 2232  
of Article VIII, Ohio Constitution, the petition required under 2233  
this division may be for the purpose of developing and 2234  
implementing plans for special energy improvement projects or 2235  
shoreline improvement projects, and, in such case, is determined 2236  
to be in furtherance of the purposes set forth in Section 2o of 2237  
Article VIII, Ohio Constitution. Except as provided in division 2238  
(H) of this section, if a special improvement district is being 2239  
created under this chapter for the purpose of developing and 2240  
implementing plans for special energy improvement projects or 2241  
shoreline improvement projects, the petition required under this 2242  
division shall be signed by one hundred per cent of the owners 2243  
of the area of all real property located within the proposed 2244  
special improvement district, at least one special energy 2245  
improvement project or shoreline improvement project shall be 2246  
designated for each parcel of real property within the special 2247  
improvement district, and the special improvement district may 2248  
include any number of parcels of real property as determined by 2249  
the legislative authority of each participating political 2250  
subdivision in which the proposed special improvement district 2251  
is to be located. For purposes of determining compliance with 2252  
these requirements, the area of the district, or the front 2253  
footage and ownership of property, shall be as shown in the most 2254  
current records available at the county recorder's office and 2255  
the county engineer's office sixty days prior to the date on 2256  
which the petition is filed. 2257

Each municipal corporation or township with which the 2258  
petition is filed has sixty days to approve or disapprove, by 2259  
resolution, the petition, including the articles of 2260

incorporation. In the case of a district created by an existing 2261  
qualified nonprofit corporation, each municipal corporation or 2262  
township has sixty days to approve or disapprove the creation of 2263  
the district after the corporation submits the articles of 2264  
incorporation or amendments thereto. This chapter does not 2265  
prohibit or restrict the rights of municipal corporations under 2266  
Article XVIII of the Ohio Constitution or the right of the 2267  
municipal legislative authority to impose reasonable conditions 2268  
in a resolution of approval. The acquisition, installation, 2269  
equipping, and improvement of a special energy improvement 2270  
project under this chapter shall not supersede any local zoning, 2271  
environmental, or similar law or regulation. In addition, all 2272  
activities associated with a shoreline improvement project that 2273  
is implemented under this chapter shall comply with all 2274  
applicable local zoning requirements, all local, state, and 2275  
federal environmental laws and regulations, and all applicable 2276  
requirements established in Chapter 1506. of the Revised Code 2277  
and rules adopted under it. 2278

(F) Persons proposing creation and operation of the 2279  
district may propose an initial plan for public services or 2280  
public improvements that benefit all or any part of the 2281  
district. Any initial plan shall be submitted as part of the 2282  
petition proposing creation of the district or, in the case of a 2283  
district created by an existing qualified nonprofit corporation, 2284  
shall be submitted with the articles of incorporation or 2285  
amendments thereto. 2286

An initial plan may include provisions for the following: 2287

(1) Creation and operation of the district and of the 2288  
nonprofit corporation to govern the district under this chapter; 2289

(2) Hiring employees and professional services; 2290

(3) Contracting for insurance;	2291
(4) Purchasing or leasing office space and office equipment;	2292 2293
(5) Other actions necessary initially to form, operate, or organize the district and the nonprofit corporation to govern the district;	2294 2295 2296
(6) A plan for public improvements or public services that benefit all or part of the district, which plan shall comply with the requirements of division (A) of section 1710.06 of the Revised Code and may include, but is not limited to, any of the permissive provisions described in the fourth sentence of that division or listed in divisions (A) (1) to (7) of that section;	2297 2298 2299 2300 2301 2302
(7) If the special improvement district is being created under this chapter for the purpose of developing and implementing plans for special energy improvement projects or shoreline improvement projects, provision for the addition of territory to the special improvement district.	2303 2304 2305 2306 2307
After the initial plan is approved by all municipal corporations and townships to which it is submitted for approval and the district is created, each participating subdivision shall levy a special assessment within its boundaries to pay for the costs of the initial plan. The levy shall be for no more than ten years from the date of the approval of the initial plan; except that if the proceeds of the levy are to be used to pay the costs of a special energy improvement project or shoreline improvement project, the levy of a special assessment shall be for no more than thirty years from the date of approval of the initial plan. In the event that additional territory is added to a special improvement district, the special assessment	2308 2309 2310 2311 2312 2313 2314 2315 2316 2317 2318 2319



to be levied with respect to such additional territory shall 2320  
commence not earlier than the date such territory is added and 2321  
shall be for no more than thirty years from such date. For 2322  
purposes of levying an assessment for this initial plan, the 2323  
services or improvements included in the initial plan shall be 2324  
deemed a special benefit to property owners within the district. 2325

(G) Each nonprofit corporation governing a district under 2326  
this chapter may do the following: 2327

(1) Exercise all powers of nonprofit corporations granted 2328  
under Chapter 1702. of the Revised Code that do not conflict 2329  
with this chapter; 2330

(2) Develop, adopt, revise, implement, and repeal plans 2331  
for public improvements and public services for all or any part 2332  
of the district; 2333

(3) Contract with any person, political subdivision as 2334  
defined in section 2744.01 of the Revised Code, or state agency 2335  
as defined in section 1.60 of the Revised Code to develop and 2336  
implement plans for public improvements or public services 2337  
within the district; 2338

(4) Contract and pay for insurance for the district and 2339  
for directors, officers, agents, contractors, employees, or 2340  
members of the district for any consequences of the 2341  
implementation of any plan adopted by the district or any 2342  
actions of the district. 2343

The board of directors of a special improvement district 2344  
may, acting as agent and on behalf of a participating political 2345  
subdivision, sell, transfer, lease, or convey any special energy 2346  
improvement project owned by the participating political 2347  
subdivision upon a determination by the legislative authority 2348

thereof that the project is not required to be owned exclusively 2349  
by the participating political subdivision for its purposes, for 2350  
uses determined by the legislative authority thereof as those 2351  
that will promote the welfare of the people of such 2352  
participating political subdivision; improve the quality of life 2353  
and the general and economic well-being of the people of the 2354  
participating political subdivision; better ensure the public 2355  
health, safety, and welfare; protect water and other natural 2356  
resources; provide for the conservation and preservation of 2357  
natural and open areas and farmlands, including by making urban 2358  
areas more desirable or suitable for development and 2359  
revitalization; control, prevent, minimize, clean up, or mediate 2360  
certain contamination of or pollution from lands in the state 2361  
and water contamination or pollution; or provide for safe and 2362  
natural areas and resources. The legislative authority of each 2363  
participating political subdivision shall specify the 2364  
consideration for such sale, transfer, lease, or conveyance and 2365  
any other terms thereof. Any determinations made by a 2366  
legislative authority of a participating political subdivision 2367  
under this division shall be conclusive. 2368

Any sale, transfer, lease, or conveyance of a special 2369  
energy improvement project by a participating political 2370  
subdivision or the board of directors of the special improvement 2371  
district may be made without advertising, receipt of bids, or 2372  
other competitive bidding procedures applicable to the 2373  
participating political subdivision or the special improvement 2374  
district under Chapter 153. or 735. or section 1710.11 of the 2375  
Revised Code or other representative provisions of the Revised 2376  
Code. 2377

(H) The owner of real property that is part of a planned 2378  
community or a condominium development is deemed to have signed 2379

the petitions required under division (E) of this section and 2380  
division (B) of section 1710.06 of the Revised Code with respect 2381  
to a special improvement district that is being created for the 2382  
purpose of developing and implementing plans for shoreline 2383  
improvement projects if the district and the projects have been 2384  
approved through an alternative process prescribed by the 2385  
bylaws, declarations, covenants, and restrictions governing the 2386  
planned community or condominium development. Such an 2387  
alternative process may consist of a vote of the owners 2388  
association or unit owners association, the approval of a 2389  
specified percentage of property owners, or any other procedure 2390  
authorized by the bylaws, declarations, covenants, and 2391  
restrictions governing the planned community or condominium 2392  
development. 2393

As used in this division, "condominium development" and 2394  
"unit owners association" have the same meanings as in section 2395  
5311.01 of the Revised Code, and "planned community," "owners 2396  
association," "bylaws," and "declaration" have the same meanings 2397  
as in section 5312.01 of the Revised Code. 2398

**Sec. 2101.16.** (A) Except as provided in section 2101.164 2399  
of the Revised Code, the fees enumerated in this division shall 2400  
be charged and collected, if possible, by the probate judge and 2401  
shall be in full for all services rendered in the respective 2402  
proceedings: 2403

2404

1

2

3

A (1) Account, in addition to advertising charges

B	_____	\$12.00
C	Waivers and proof of notice of hearing on account, per page, minimum one dollar	
D	_____	\$1.00
E	(2) Account of distribution, in addition to advertising charges	
F	_____	\$7.00
G	(3) Adoption of child, petition for	
H	_____	<del>\$50.00</del> <u>\$20.00</u>
I	(4) Alter or cancel contract for sale or purchase of real property, complaint to	
J	_____	\$20.00
K	(5) Application and order not otherwise provided for in this section or by rule adopted pursuant to division (E) of this section	
L	_____	\$5.00
M	(6) Appropriation suit, per day, hearing in	
N	_____	\$20.00
O	(7) Birth, application for registration of	

P	_____	\$7.00
Q	(8) Birth record, application to correct	
R	_____	\$5.00
S	(9) Bond, application for new or additional	
T	_____	\$5.00
U	(10) Bond, application for release of surety or reduction of	
V	_____	\$5.00
W	(11) Bond, receipt for securities deposited in lieu of	
X	_____	\$5.00
Y	(12) Certified copy of journal entry, record, or proceeding, per page, minimum fee one dollar	
Z	_____	\$1.00
AA	(13) Citation and issuing citation, application for	
AB	_____	\$5.00
AC	(14) Change of name, petition for	
AD	_____	\$20.00
AE	(15) Claim, application of administrator or executor for allowance of administrator's or executor's own	
AF	_____	\$10.00

AG	(16) Claim, application to compromise or settle	
AH	_____	\$10.00
AI	(17) Claim, authority to present	
AJ	_____	\$10.00
AK	(18) Commissioner, appointment of	
AL	_____	\$5.00
AM	(19) Compensation for extraordinary services and attorney's fees for fiduciary, application for	
AN	_____	\$5.00
AO	(20) Competency, application to procure adjudication of	
AP	_____	\$20.00
AQ	(21) Complete contract, application to	
AR	_____	\$10.00
AS	(22) Concealment of assets, citation for	
AT	_____	\$10.00
AU	(23) Construction of will, complaint for	
AV	_____	\$20.00
AW	(24) Continue decedent's business, application to	
AX	_____	\$10.00

AY	Monthly reports of operation	
AZ	_____	\$5.00
BA	(25) Declaratory judgment, complaint for	
BB	_____	\$20.00
BC	(26) Deposit of will	
BD	_____	\$5.00
BE	(27) Designation of heir	
BF	_____	\$20.00
BG	(28) Distribution in kind, application, assent, and order for	
BH	_____	\$5.00
BI	(29) Distribution under section 2109.36 of the Revised Code, application for an order of	
BJ	_____	\$7.00
BK	(30) Docketing and indexing proceedings, including the filing and noting of all necessary documents, maximum fee, fifteen dollars	
BL	_____	\$15.00
BM	(31) Exceptions to any proceeding named in this section, contest of appointment or	

BN	_____	\$10.00
BO	(32) Election of surviving partner to purchase assets of partnership, proceedings relating to	
BP	_____	\$10.00
BQ	(33) Election of surviving spouse under will	
BR	_____	\$5.00
BS	(34) Fiduciary, including an assignee or trustee of an insolvent debtor or any guardian or conservator accountable to the probate court, appointment of	
BT	_____	\$35.00
BU	(35) Foreign will, application to record	
BV	_____	\$10.00
BW	Record of foreign will, additional, per page	
BX	_____	\$1.00
BY	(36) Forms when supplied by the probate court, not to exceed	
BZ	_____	\$10.00
CA	(37) Heirship, complaint to determine	
CB	_____	\$20.00
CC	(38) Injunction proceedings	



CD	_____	\$20.00
CE	(39) Improve real property, petition to	
CF	_____	\$20.00
CG	(40) Inventory with appraisement	
CH	_____	\$10.00
CI	(41) Inventory without appraisement	
CJ	_____	\$7.00
CK	(42) Investment or expenditure of funds, application for	
CL	_____	\$10.00
CM	(43) Invest in real property, application to	
CN	_____	\$10.00
CO	(44) Lease for oil, gas, coal, or other mineral, petition to	
CP	_____	\$20.00
CQ	(45) Lease or lease and improve real property, petition to	
CR	_____	\$20.00
CS	(46) Marriage license	
CT	_____	\$10.00
CU	Certified abstract of each marriage	

CV	_____	\$2.00
CW	(47) Minor or incompetent person, etc., disposal of estate under twenty-five thousand dollars of	
CX	_____	\$10.00
CY	(48) Mortgage or mortgage and repair or improve real property, complaint to	
CZ	_____	\$20.00
DA	(49) Newly discovered assets, report of	
DB	_____	\$7.00
DC	(50) Nonresident executor or administrator to bar creditors' claims, proceedings by	
DD	_____	\$20.00
DE	(51) Power of attorney or revocation of power, bonding company	
DF	_____	\$10.00
DG	(52) Presumption of death, petition to establish	
DH	_____	\$20.00
DI	(53) Probating will	
DJ	_____	\$15.00
DK	Proof of notice to beneficiaries	

DL	_____	\$5.00
DM	(54) Purchase personal property, application of surviving spouse to	
DN	_____	\$10.00
DO	(55) Purchase real property at appraised value, petition of surviving spouse to	
DP	_____	\$20.00
DQ	(56) Receipts in addition to advertising charges, application and order to record	
DR	_____	\$5.00
DS	Record of those receipts, additional, per page	
DT	_____	\$1.00
DU	(57) Record in excess of fifteen hundred words in any proceeding in the probate court, per page	
DV	_____	\$1.00
DW	(58) Release of estate by mortgagee or other lienholder	
DX	_____	\$5.00
DY	(59) Relieving an estate from administration under section 2113.03 of the Revised Code or granting an order for a summary release from administration under section 2113.031 of the Revised Code	

DZ	_____	\$60.00
EA	(60) Removal of fiduciary, application for	
EB	_____	\$10.00
EC	(61) Requalification of executor or administrator	
ED	_____	\$10.00
EE	(62) Resignation of fiduciary	
EF	_____	\$5.00
EG	(63) Sale bill, public sale of personal property	
EH	_____	\$10.00
EI	(64) Sale of personal property and report, application for	
EJ	_____	\$10.00
EK	(65) Sale of real property, petition for	
EL	_____	\$25.00
EM	(66) Terminate guardianship, petition to	
EN	_____	\$10.00
EO	(67) Transfer of real property, application, entry, and certificate for	
EP	_____	\$7.00
EQ	(68) Unclaimed money, application to invest	

ER	_____	\$7.00
ES	(69) Vacate approval of account or order of distribution, motion to	
ET	_____	\$10.00
EU	(70) Writ of execution	
EV	_____	\$5.00
EW	(71) Writ of possession	
EX	_____	\$5.00
EY	(72) Wrongful death, application and settlement of claim for	
EZ	_____	\$20.00
FA	(73) Year's allowance, petition to review	
FB	_____	\$7.00
FC	(74) Guardian's report, filing and review of	
FD	_____	\$5.00
FE	(75) Mentally ill person subject to court order, filing of affidavit and proceedings for	
FF	_____	\$25.00

(B) (1) In relation to an application for the appointment	2405
of a guardian or the review of a report of a guardian under	2406
section 2111.49 of the Revised Code, the probate court, pursuant	2407

to court order or in accordance with a court rule, may direct 2408  
that the applicant or the estate pay any or all of the expenses 2409  
of an investigation conducted pursuant to section 2111.041 or 2410  
division (A) (2) of section 2111.49 of the Revised Code. If the 2411  
investigation is conducted by a public employee or investigator 2412  
who is paid by the county, the fees for the investigation shall 2413  
be paid into the county treasury. If the court finds that an 2414  
alleged incompetent or a ward is indigent, the court may waive 2415  
the costs, fees, and expenses of an investigation. 2416

(2) In relation to the appointment or functioning of a 2417  
guardian for a minor or the guardianship of a minor, the probate 2418  
court may direct that the applicant or the estate pay any or all 2419  
of the expenses of an investigation conducted pursuant to 2420  
section 2111.042 of the Revised Code. If the investigation is 2421  
conducted by a public employee or investigator who is paid by 2422  
the county, the fees for the investigation shall be paid into 2423  
the county treasury. If the court finds that the guardian or 2424  
applicant is indigent, the court may waive the costs, fees, and 2425  
expenses of an investigation. 2426

(3) In relation to the filing of an affidavit of mental 2427  
illness for a mentally ill person subject to court order, the 2428  
court may waive the fee under division (A) (75) of this section 2429  
if the court finds that the affiant is indigent or for good 2430  
cause shown. 2431

(C) Thirty dollars of the thirty-five-dollar fee collected 2432  
pursuant to division (A) (34) of this section and twenty dollars 2433  
of the sixty-dollar fee collected pursuant to division (A) (59) 2434  
of this section shall be deposited by the county treasurer in 2435  
the indigent guardianship fund created pursuant to section 2436  
2111.51 of the Revised Code. 2437

(D) The fees of witnesses, jurors, sheriffs, coroners, and constables for services rendered in the probate court or by order of the probate judge shall be the same as provided for similar services in the court of common pleas.

(E) The probate court, by rule, may require an advance deposit for costs, not to exceed one hundred twenty-five dollars, at the time application is made for an appointment as executor or administrator or at the time a will is presented for probate.

(F) (1) ~~Thirty dollars of the fifty-dollar fee collected pursuant to division (A) (3) of this section shall be deposited into the~~ The "putative father registry fund," ~~which~~ is hereby created in the state treasury. The department of job and family services shall use the money in the fund to fund the department's costs of performing its duties related to the putative father registry established under section 3107.062 of the Revised Code.

(2) If the department determines that money in the putative father registry fund is more than is needed for its duties related to the putative father registry, the department may use the surplus moneys in the fund as permitted in division (C) of section 2151.3534, division (B) of section ~~2151.3530~~2151.3535, or section 5103.155 of the Revised Code.

**Sec. 2915.092.** (A) (1) Subject to division (A) (2) of this section, a person or entity ~~that is exempt from federal income taxation under subsection 501(a) and is described in subsection 501(e) (3), 501(e) (4), 501(e) (6), 501(e) (7), 501(e) (8), 501(e) (10), or 501(e) (19) of the Internal Revenue Code~~ may conduct a raffle to raise money for the person or entity and does not need a license to conduct bingo in order to conduct a raffle drawing

that is not for profit if the person or entity is any of the 2468  
following: 2469

(a) Exempt from federal income taxation under subsection 2470  
501(a) and described in subsection 501(c)(3) of the Internal 2471  
Revenue Code; 2472

(b) A school district, community school established under 2473  
Chapter 3314. of the Revised Code, STEM school established under 2474  
Chapter 3326. of the Revised Code, college-preparatory boarding 2475  
school established under Chapter 3328. of the Revised Code, or 2476  
chartered nonpublic school; 2477

(c) Exempt from federal income taxation under subsection 2478  
501(a) and described in subsection 501(c)(4), 501(c)(6), 501(c) 2479  
(7), 501(c)(8), 501(c)(10), or 501(c)(19) of the Internal 2480  
Revenue Code. 2481

(2) If a person or entity that is described in division 2482  
~~(A)(1)(A)(1)(c)~~ of this section, ~~but that is not also described~~ 2483  
~~in subsection 501(c)(3) of the Internal Revenue Code,~~ conducts a 2484  
raffle, the person or entity shall distribute at least fifty per 2485  
cent of the net profit from the raffle to a charitable purpose 2486  
described in division (V) of section 2915.01 of the Revised Code 2487  
or to a department or agency of the federal government, the 2488  
state, or any political subdivision. 2489

(B) Except as provided in division (A) ~~or (B)~~ of this 2490  
section, no person shall conduct a raffle drawing that is for 2491  
profit or a raffle drawing that is not for profit. 2492

(C) Whoever violates division (B) of this section is 2493  
guilty of illegal conduct of a raffle. Except as otherwise 2494  
provided in this division, illegal conduct of a raffle is a 2495  
misdemeanor of the first degree. If the offender previously has 2496



been convicted of a violation of division (B) of this section, 2497  
illegal conduct of a raffle is a felony of the fifth degree. 2498

**Sec. 3310.70.** (A) A student is an "eligible student" for 2499  
purposes of this section if the student is at least six but no 2500  
more than eighteen years old and ~~the~~at least one of the 2501  
following conditions is met: 2502

(1) The student's family adjusted gross income, as defined 2503  
in section 5747.01 of the Revised Code, is at or below ~~three~~ 2504  
four hundred per cent of the federal poverty guidelines, as 2505  
defined in section 5101.46 of the Revised Code. 2506

(2) The student's resident district, as defined in section 2507  
3310.01 of the Revised Code, had a chronic absenteeism rate 2508  
ranked in the highest ten per cent of school districts in the 2509  
most recent school year. 2510

(3) The student's resident district operates one or more 2511  
school buildings described in division (A)(1) of section 3310.03 2512  
of the Revised Code or is a district described in division (C) 2513  
of that section. 2514

(4) The student's resident district is a school district 2515  
in which the pilot program is operating under sections 3313.974 2516  
to 3313.979 of the Revised Code. 2517

For the purpose of division (A)(1) of this section, a 2518  
student's parent or guardian may certify income eligibility to 2519  
the department of education by submitting, in a manner 2520  
determined by the department, an affidavit affirming the 2521  
student's family income meets the requirement, proof of income 2522  
eligibility under another state or federal program, or other 2523  
evidence determined appropriate by the department. 2524

(B)(1) There is hereby established the afterschool child 2525

enrichment (ACE) educational savings account program. The 2526  
department of education shall adopt rules under Chapter 119. of 2527  
the Revised Code that prescribe procedures for the establishment 2528  
of these accounts in fiscal years ~~2022 and~~, 2023, and 2024 upon 2529  
the request of the parent or guardian of an eligible student 2530  
enrolled in a public or nonpublic school or an eligible student 2531  
who has been excused from the compulsory attendance law for the 2532  
purpose of home instruction under section 3321.04 of the Revised 2533  
Code. Accounts shall be established on a first-come, first- 2534  
served basis according to the availability of funds appropriated 2535  
for purposes of this section. 2536

Accounts shall be used in accordance with division (E) of 2537  
this section. Any balance remaining in a student's account after 2538  
fiscal year ~~2023-2024~~ shall remain in that account for use as 2539  
prescribed in division (D) (3) of this section. 2540

Except as provided for in divisions (C) (3) and (D) (3) of 2541  
this section, neither the department nor the vendor shall 2542  
reclaim any funds credited to a student's account. 2543

(2) The department shall create an online form for parents 2544  
and guardians to request the establishment of an account under 2545  
this section. 2546

(C) (1) The department shall contract with a vendor for 2547  
purposes of administering the provisions of this section and may 2548  
contract with the treasurer of state for technical assistance. 2549  
In selecting a vendor, the department shall give preference to 2550  
those vendors who use a smart phone application that is free for 2551  
parents or guardians to use, is capable of scanning receipts, 2552  
allows users to provide program feedback, and includes customer 2553  
service contact information for parents and guardians who 2554  
experience technical issues with the application. For each 2555

fiscal year in which the program operates, the department shall 2556  
pay the vendor not more than three per cent of the amount 2557  
appropriated for that fiscal year for purposes of this section. 2558

(2) The vendor selected by the department under division 2559  
(C) (2) of this section shall do both of the following: 2560

(a) Monitor how accounts are used by parents or guardians 2561  
and recoup moneys that are used for purposes that are not 2562  
authorized by this section as determined by the vendor; 2563

(b) Provide the department with a comprehensive list of 2564  
purchases made with accounts. 2565

(3) At no time shall the vendor authorize parents or 2566  
guardians to use moneys for purposes that are not authorized by 2567  
this section as determined by the vendor. If the vendor 2568  
authorizes parents or guardians to use moneys for a specified 2569  
purpose and later determines that purpose is not authorized by 2570  
this section, the vendor may recoup that money. 2571

(D) (1) If a parent or guardian makes a request under 2572  
division (B) of this section during fiscal year 2022, five 2573  
hundred dollars shall be credited to the account established 2574  
pursuant to the parent's or guardian's request within fourteen 2575  
days of the parent's or guardian's request, and that amount 2576  
shall be disbursed upon request to the parent or guardian not 2577  
later than June 30, 2022, for use in accordance with division 2578  
(E) of this section. Any amount remaining in an account at the 2579  
end of fiscal year 2022 shall remain in that account for fiscal 2580  
year 2023 for use in accordance with division (E) of this 2581  
section. 2582

(2) If a parent or guardian makes a request under division 2583  
(B) of this section during fiscal year 2023 or 2024, ~~five~~ 2584

~~hundred one thousand~~ dollars shall be credited to the account 2585  
established pursuant to the parent's or guardian's request 2586  
within fourteen days of the parent's or guardian's request, and 2587  
that amount shall be disbursed upon request to the parent or 2588  
guardian not later than June 30, 2023, for fiscal year 2023 or 2589  
June 30, 2024, for fiscal year 2024 for use in accordance with 2590  
division (E) of this section. If a parent or guardian had an 2591  
account established for the previous fiscal year~~2022~~, that 2592  
amount shall be credited and distributed to that account for use 2593  
in accordance with division (E) of this section. 2594

For each account credited five hundred dollars for fiscal 2595  
year 2023 prior to the effective date of this amendment, the 2596  
department shall credit an additional five hundred dollars for 2597  
that year. The total amount credited to an account for fiscal 2598  
year 2023 shall not exceed one thousand dollars. 2599

Nothing in division (D) (2) of this section shall be 2600  
construed to limit the amount of the total balance in an 2601  
account. 2602

(3) Any amount remaining in an account established under 2603  
division (B) of this section at the end of fiscal year ~~2023~~2024 2604  
shall remain in that account for use in accordance with division 2605  
(E) of this section in future fiscal years until either the full 2606  
amount has been spent or the student graduates from high school. 2607  
Any amount remaining in the account of a student who graduates 2608  
from high school shall be returned to the department. 2609

(E) Subject to division (F) of this section, moneys 2610  
credited to an education savings account established under 2611  
division (B) of this section shall be used by an eligible 2612  
student's parent or guardian for any of the following purposes, 2613  
whether secular or nonsecular: 2614

(1) Before- or after-school educational programs;	2615
(2) Day camps, including camps for academics, music, and arts;	2616 2617
(3) Tuition at learning extension centers;	2618
(4) Tuition for learning pods;	2619
(5) If the student has been excused from the compulsory attendance law for the purpose of home instruction under section 3321.04 of the Revised Code, purchase of curriculum and materials;	2620 2621 2622 2623
(6) Educational, learning, or study skills services;	2624
(7) Field trips to historical landmarks, museums, science centers, and theaters, including admission, exhibit, and program fees;	2625 2626 2627
(8) Language classes;	2628
(9) Instrument lessons;	2629
(10) Tutoring.	2630
(F) At no time shall moneys credited to an account established under division (B) of this section be used for the purchase of electronic devices.	2631 2632 2633
(G) The department shall make available to parents and guardians a list of the purposes for which moneys credited to an account established under division (B) of this section may be spent in accordance with division (E) of this section.	2634 2635 2636 2637
(H) Not later than December 31, 2023, the department shall prepare a report regarding the administration of this section, including feedback from a random sampling of parents and guardians who participate in the program <del>for fiscal year 2022,</del>	2638 2639 2640 2641

~~fiscal year 2023, or both~~ and submit the report to the general 2642  
assembly in accordance with section 101.68 of the Revised Code. 2643

**Sec. 3317.0212.** (A) As used in this section: 2644

(1) For fiscal years 2022 and 2023, "assigned bus" means a 2645  
school bus used to transport qualifying riders. 2646

(2) For fiscal years 2022 and 2023, "density" means the 2647  
total riders per square mile of a school district. 2648

(3) For fiscal years 2022 and 2023, "nontraditional 2649  
ridership" means the average number of qualifying riders who are 2650  
enrolled in a community school established under Chapter 3314. 2651  
of the Revised Code, in a STEM school established under Chapter 2652  
3326. of the Revised Code, or in a nonpublic school and are 2653  
provided school bus service by a school district during the 2654  
first full week of October. 2655

(4) "Qualifying riders" means the following: 2656

(a) For fiscal years 2022 and 2023, resident students 2657  
enrolled in preschool and regular education in grades 2658  
kindergarten to twelve who are provided school bus service by a 2659  
school district, including students with dual enrollment in a 2660  
joint vocational school district or a cooperative education 2661  
school district, and students enrolled in a community school, 2662  
STEM school, or nonpublic school; 2663

(b) For fiscal year 2024 and each fiscal year thereafter, 2664  
students specified by the general assembly. 2665

(5) "Qualifying ridership" means the following: 2666

(a) For fiscal years 2022 and 2023, the greater of the 2667  
average number of qualifying riders counted in the morning or 2668  
counted in the afternoon who are provided school bus service by 2669

a school district during the first full week of October; 2670

(b) For fiscal year 2024 and each fiscal year thereafter, 2671  
a ridership determined in a manner specified by the general 2672  
assembly. 2673

(6) "Rider density" means the following: 2674

(a) For fiscal years 2022 and 2023, the following 2675  
quotient: 2676

A school district's total number of qualifying riders/ the 2677  
number of square miles in the district 2678

(b) For fiscal year 2024 and each fiscal year thereafter, 2679  
a number calculated in a manner determined by the general 2680  
assembly. 2681

(7) For fiscal years 2022 and 2023, "riders" means 2682  
students enrolled in regular and special education in grades 2683  
kindergarten through twelve who are provided school bus service 2684  
by a school district, including students with dual enrollment in 2685  
a joint vocational school district or a cooperative education 2686  
school district, and students enrolled in a community school, 2687  
STEM school, or nonpublic school. 2688

(8) "School bus service" means a school district's 2689  
transportation of qualifying riders in any of the following 2690  
types of vehicles: 2691

(a) School buses owned or leased by the district; 2692

(b) School buses operated by a private contractor hired by 2693  
the district; 2694

(c) School buses operated by another school district or 2695  
entity with which the district has contracted, either as part of 2696

a consortium for the provision of transportation or otherwise. 2697

(B) Not later than the first day of November, for fiscal 2698  
years 2022 and 2023, or a date determined by the general 2699  
assembly, for fiscal year 2024 and each fiscal year thereafter, 2700  
of each year, each city, local, and exempted village school 2701  
district shall report to the department of education its 2702  
qualifying ridership and any other information requested by the 2703  
department. Subsequent adjustments to the reported numbers shall 2704  
be made only in accordance with rules adopted by the department. 2705

(C) The department shall calculate the statewide 2706  
transportation cost per student as follows: 2707

(1) Determine each city, local, and exempted village 2708  
school district's transportation cost per student by dividing 2709  
the district's total costs for school bus service in the 2710  
previous fiscal year by its qualifying ridership in the previous 2711  
fiscal year. 2712

(2) After excluding districts that do not provide school 2713  
bus service and the ten districts with the highest 2714  
transportation costs per student and the ten districts with the 2715  
lowest transportation costs per student, divide the aggregate 2716  
cost for school bus service for the remaining districts in the 2717  
previous fiscal year by the aggregate qualifying ridership of 2718  
those districts in the previous fiscal year. 2719

(D) The department shall calculate the statewide 2720  
transportation cost per mile as follows: 2721

(1) Determine each city, local, and exempted village 2722  
school district's transportation cost per mile by dividing the 2723  
district's total costs for school bus service in the previous 2724  
fiscal year by its total number of miles driven for school bus 2725



service in the previous fiscal year.	2726
(2) After excluding districts that do not provide school bus service and the ten districts with the highest transportation costs per mile and the ten districts with the lowest transportation costs per mile, divide the aggregate cost for school bus service for the remaining districts in the previous fiscal year by the aggregate miles driven for school bus service in those districts in the previous fiscal year.	2727 2728 2729 2730 2731 2732 2733
(E) The department shall calculate each city, local, and exempted village school district's transportation base payment as follows:	2734 2735 2736
(1) For fiscal years 2022 and 2023:	2737
(a) Calculate the sum of the following:	2738
(i) The product of the statewide transportation cost per student and the number of students counted in the district's qualifying ridership for the current fiscal year who are enrolled in the district;	2739 2740 2741 2742
(ii) 1.5 times the statewide transportation cost per student times the number of students counted in the district's qualifying ridership for the current fiscal year who are enrolled in community schools established under Chapter 3314. of the Revised Code or STEM schools established under Chapter 3326. of the Revised Code;	2743 2744 2745 2746 2747 2748
(iii) 2.0 times the statewide transportation cost per student times the number of students counted in the district's qualifying ridership for the current fiscal year who are enrolled in nonpublic schools.	2749 2750 2751 2752
(b) <del>Multiply</del> Calculate the sum of the following:	2753

(i) The product of the statewide transportation cost per mile by the district's total and the number of miles driven for school bus service in as reported for qualifying riders for the current fiscal year who are enrolled in the district; 2754  
2755  
2756  
2757

(ii) 1.5 times the statewide transportation cost per mile times the number of miles driven for school bus service as reported for qualifying riders for the current fiscal year who are enrolled in community schools or STEM schools; 2758  
2759  
2760  
2761

(iii) 2.0 times the statewide transportation cost per mile times the number of miles driven for school bus service as reported for qualifying riders for the current fiscal year who are enrolled in nonpublic schools. 2762  
2763  
2764  
2765

(c) Multiply the greater of the amounts calculated under divisions (E) (1) (a) and (b) of this section by the following: 2766  
2767

(i) For fiscal year 2022, the greater of twenty-nine and one-sixth per cent or the district's state share percentage, as defined in section 3317.02 of the Revised Code; 2768  
2769  
2770

(ii) For fiscal year 2023, the greater of thirty-three and one-third per cent or the district's state share percentage. 2771  
2772

(2) For fiscal year 2024 and each fiscal year thereafter, an amount determined by the general assembly. 2773  
2774

(F) For fiscal years 2022 and 2023, the department shall pay a district's efficiency adjustment payment in accordance with divisions (F) (1) to (3) of this section. For fiscal year 2024 and each fiscal year thereafter, the department shall pay a district's efficiency adjustment payment in a manner determined by the general assembly, if the general assembly authorizes such a payment to districts. 2775  
2776  
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2781

(1) The department annually shall establish a target 2782  
number of qualifying riders per assigned bus for each city, 2783  
local, and exempted village school district. The department 2784  
shall use the most recently available data in establishing the 2785  
target number. The target number shall be based on the statewide 2786  
median number of riders per assigned bus as adjusted to reflect 2787  
the district's density in comparison to the density of all other 2788  
districts. The department shall post on the department's web 2789  
site each district's target number of riders per assigned bus 2790  
and a description of how the target number was determined. 2791

(2) The department shall determine each school district's 2792  
efficiency index by dividing the district's number of riders per 2793  
assigned bus by its target number of riders per assigned bus. 2794

(3) The department shall determine each city, local, and 2795  
exempted village school district's efficiency adjustment payment 2796  
as follows: 2797

(a) If the district's efficiency index is equal to or 2798  
greater than 1.5, the efficiency adjustment payment shall be 2799  
calculated according to the following formula: 2800

0.15 X the district's transportation base payment calculated 2801  
under division (E) of this section 2802

(b) If the district's efficiency index is less than 1.5 2803  
but greater than or equal to 1.0, the efficiency adjustment 2804  
payment shall be calculated according to the following formula: 2805

{[(The district's efficiency index - 1) X 0.15]/0.5} X the 2806  
district's transportation base payment calculated under division 2807  
(E) of this section 2808

(c) If the district's efficiency index is less than 1.0, 2809  
the efficiency adjustment payment shall be zero. 2810

(G) In addition to funds paid under divisions (E), (F), and (H) of this section, each city, local, and exempted village district shall receive in accordance with rules adopted by the state board of education a payment for students transported by means other than school bus service and whose transportation is not funded under division (C) of section 3317.024 of the Revised Code. The rules shall include provisions for school district reporting of such students.

(H) (1) For purposes of division (H) of this section, a school district's "transportation supplement percentage" means the following:

(a) For fiscal years 2022 and 2023, the following quotient:

$$(28 - \text{the district's rider density}) / 100$$

If the result of the calculation for a district under division (H) (1) (a) of this section is less than zero, the district's transportation supplement percentage shall be zero.

(b) For fiscal year 2024 and each fiscal year thereafter, a percentage calculated in a manner determined by the general assembly.

(2) The department shall pay each district a transportation supplement calculated according to the following formula:

The district's transportation supplement percentage X the amount calculated for the district under division (E) (1) (b) of this section X 0.55

(I) (1) If a school district board and a community school governing authority elect to enter into an agreement under

division (A) of section 3314.091 of the Revised Code, the 2839  
department shall make payments to the community school according 2840  
to the terms of the agreement for each student actually 2841  
transported under division (C) (1) of that section. If a 2842  
community school governing authority accepts transportation 2843  
responsibility under division (B) of that section, the 2844  
department shall make payments to the community school for each 2845  
student actually transported or for whom transportation is 2846  
arranged by the community school under division (C) (1) of that 2847  
section, calculated as follows: 2848

(a) For any fiscal year which the general assembly has 2849  
specified that transportation payments to school districts be 2850  
based on an across-the-board percentage of the district's 2851  
payment for the previous school year, the per pupil payment to 2852  
the community school shall be the following quotient: 2853

(i) The total amount calculated for the school district in 2854  
which the child is entitled to attend school for student 2855  
transportation other than transportation of children with 2856  
disabilities; divided by 2857

(ii) The number of students included in the district's 2858  
transportation ADM for the current fiscal year, as calculated 2859  
under section 3317.03 of the Revised Code, plus the number of 2860  
students enrolled in the community school not counted in the 2861  
district's transportation ADM who are transported under division 2862  
(B) (1) or (2) of section 3314.091 of the Revised Code. 2863

(b) For any fiscal year which the general assembly has 2864  
specified that the transportation payments to school districts 2865  
be calculated in accordance with this section and any rules of 2866  
the state board of education implementing this section, the 2867  
payment to the community school shall be the following: 2868

(i) For fiscal years 2022 and 2023, either of the following:	2869 2870
(I) If the school district in which the student is entitled to attend school would have used a method of transportation for the student for which payments are computed and paid under division (E) of this section, 1.0 times the statewide transportation cost per student, as calculated in division (C) of this section;	2871 2872 2873 2874 2875 2876
(II) If the school district in which the student is entitled to attend school would have used a method of transportation for the student for which payments are computed and paid in a manner described in division (G) of this section, the amount that would otherwise be computed for and paid to the district.	2877 2878 2879 2880 2881 2882
(ii) For fiscal year 2024 and each fiscal year thereafter, an amount calculated in a manner determined by the general assembly.	2883 2884 2885
The community school, however, is not required to use the same method to transport the student.	2886 2887
As used in this division, "entitled to attend school" means entitled to attend school under section 3313.64 or 3313.65 of the Revised Code.	2888 2889 2890
(2) A community school shall be paid under division <del>(H)(1)</del> <u>(I)(2)</u> of this section only for students who are eligible as specified in section 3327.01 of the Revised Code and division (C)(1) of section 3314.091 of the Revised Code, and whose transportation to and from school is actually provided, who actually utilized transportation arranged, or for whom a payment in lieu of transportation is made by the community school's	2891 2892 2893 2894 2895 2896 2897

governing authority. To qualify for the payments, the community 2898  
school shall report to the department, in the form and manner 2899  
required by the department, data on the number of students 2900  
transported or whose transportation is arranged, the number of 2901  
miles traveled, cost to transport, and any other information 2902  
requested by the department. 2903

**Sec. 3333.051.** (A) The chancellor of higher education 2904  
shall establish a program under which a community college 2905  
established under Chapter 3354., technical college established 2906  
under Chapter 3357., or state community college established 2907  
under Chapter 3358. of the Revised Code may apply to the 2908  
chancellor for authorization to offer applied bachelor's ~~and~~, 2909  
nursing bachelor's, and prelicensure nursing bachelor's degree 2910  
programs. 2911

The chancellor may approve programs under this section 2912  
that demonstrate all of the following: 2913

(1) Evidence of an agreement between the college and a 2914  
regional business or industry to train students in an in-demand 2915  
field and to employ students upon their successful completion of 2916  
the program; 2917

(2) That the workforce need of the regional business or 2918  
industry is in an in-demand field with long-term sustainability 2919  
based upon data provided by the governor's office of workforce 2920  
transformation; 2921

(3) Supporting data that identifies the specific workforce 2922  
need the program will address; 2923

(4) The absence of a bachelor's degree program that meets 2924  
the workforce need addressed by the proposed program that is 2925  
offered by a state university or private college or university; 2926

(5) Willingness of an industry partner to offer workplace-based learning and employment opportunities to students enrolled in the proposed program. 2927  
2928  
2929

~~(B)~~ (B) (1) The chancellor shall approve the creation of 2930  
any nursing bachelor's degree program proposed by a community, 2931  
state community, or technical college that meet the requirements 2932  
prescribed in divisions (A) (1) to (5) of this section and the 2933  
standards and procedures for academic program approval pursuant 2934  
to section 3333.04 of the Revised Code. Upon the approval of the 2935  
chancellor the institution shall establish an accredited nursing 2936  
bachelor's degree program. 2937

(2) Notwithstanding any provision of law to the contrary, 2938  
the chancellor shall approve any proposal for a prelicensure 2939  
nursing bachelor's degree program submitted by a community, 2940  
state community, or technical college prior to September 30, 2941  
2022. The chancellor promptly shall transmit that proposal along 2942  
with the chancellor's approval to the appropriate accreditation 2943  
bodies. 2944

(C) As used in this section: 2945

(1) "Applied bachelor's degree" means a bachelor's degree 2946  
that is both of the following: 2947

(a) Specifically designed for an individual who holds an 2948  
associate of applied science degree, or its equivalent, in order 2949  
to maximize application of the individual's technical course 2950  
credits toward the bachelor's degree; 2951

(b) Based on curriculum that incorporates both theoretical 2952  
and applied knowledge and skills in a specific technical field. 2953

(2) "Private college or university" means a nonprofit 2954  
institution that holds a certificate of authorization pursuant 2955



to Chapter 1713. of the Revised Code.	2956
(3) "State university" has the same meaning as in section 3345.011 of the Revised Code.	2957 2958
<b><u>Sec. 3333.128.</u></b> (A) As used in this section:	2959
<u>(1) "Cost of attendance" has the same meaning as in 20 U.S.C. 1087II.</u>	2960 2961
<u>(2) "Eligible student" means a student to whom all of the following apply:</u>	2962 2963
<u>(a) The student is a resident of this state under rules adopted by the chancellor of higher education under section 3333.31 of the Revised Code.</u>	2964 2965 2966
<u>(b) The student was not adopted by a stepparent, but was adopted in accordance with Chapter 3107. of the Revised Code, including any of the following types of adoption:</u>	2967 2968 2969
<u>(i) An adoption arranged by an attorney;</u>	2970
<u>(ii) An adoption arranged by a public children services agency, private child placing agency, or private noncustodial agency;</u>	2971 2972 2973
<u>(iii) Interstate adoption in accordance with section 5103.23 of the Revised Code;</u>	2974 2975
<u>(iv) Foreign adoption in accordance with section 3107.18 of the Revised Code.</u>	2976 2977
<u>(c) The student's adoption is finalized on or after January 1, 2023.</u>	2978 2979
<u>(d) The student is enrolled at a qualifying institution.</u>	2980
<u>(3) "Qualifying institution" means either a state</u>	2981

institution of higher education as defined in section 3345.011 2982  
of the Revised Code or private college as defined in section 2983  
3365.01 of the Revised Code. 2984

(B) The chancellor of higher education shall establish and 2985  
administer a grant program for students in Ohio who are adopted. 2986  
Under the program, the chancellor shall award a one-time grant 2987  
of two thousand five hundred dollars to approved participants. 2988

(C) Eligible students shall apply in the form and manner 2989  
prescribed by the chancellor. 2990

(D) The chancellor shall approve applications and pay 2991  
grants to the qualifying institution in which a participant is 2992  
enrolled in the academic year for which the participant's 2993  
application is approved. The qualifying institution shall apply 2994  
the grant to a participant's cost of attendance for that 2995  
academic year. If any amount of the grant remains after it is 2996  
applied to the participant's cost of attendance for that year, 2997  
the qualifying institution shall apply that remaining amount to 2998  
the participant's cost of attendance for any other academic year 2999  
in which the student is enrolled in the institution. The 3000  
qualifying institution shall return to the chancellor any grant 3001  
amount remaining after a participant graduates or disenrolls 3002  
from the institution. 3003

(E) If, for any academic year, the amounts available for 3004  
support of the program are inadequate to provide grants to all 3005  
approved students, the chancellor shall determine a method to 3006  
select which applications to approve. 3007

**Sec. 3781.1010.** (A) No rule of the board of building 3008  
standards for the erection, construction, repair, alteration, 3009  
and maintenance of buildings adopted under section 3781.10 of 3010

the Revised Code shall require the installation of a storm 3011  
shelter in any school building operated by a public or private 3012  
school ~~prior to November 30, 2022,~~ or in any such school 3013  
building undergoing or about to undergo construction, 3014  
alteration, repair, or maintenance ~~for which financing has been~~ 3015  
~~secured prior to that date.~~ 3016

(B) Any rule adopted by the board that conflicts with this 3017  
section shall not be effective with respect to any school 3018  
building ~~prior to November 30, 2022.~~ 3019

(C) As used in this section, "school building," "public 3020  
school," and "private school" have the same meanings as in 3021  
section 3781.106 of the Revised Code. 3022

**Sec. 3929.43.** (A) The Ohio fair plan underwriting 3023  
association is hereby created consisting of all insurers 3024  
authorized to write within this state, on a direct basis, basic 3025  
property insurance or any component thereof in multi-peril 3026  
policies, to assist applicants in urban areas to secure basic 3027  
property insurance or homeowners insurance, and to formulate and 3028  
administer a program for the equitable apportionment of basic 3029  
property insurance or homeowners insurance which cannot be 3030  
obtained in the normal market. Every such insurer shall be a 3031  
member of the association and shall remain a member as a 3032  
condition of its authority to write any of such insurance in 3033  
this state. 3034

(B) The association, pursuant to sections 3929.41 to 3035  
3929.49 of the Revised Code, and the plan of operation, with 3036  
respect to basic property insurance or homeowners insurance, may 3037  
assume and cede reinsurance on insurable risks written by its 3038  
members. 3039

(C) The board of governors of the association shall submit 3040  
to the superintendent of insurance, for approval, a proposed 3041  
plan of operation which shall provide for economical, fair, and 3042  
nondiscriminatory administration of a program for the equitable 3043  
apportionment among members of basic property insurance or 3044  
homeowners insurance which may be afforded in urban areas to 3045  
applicants whose property is insurable in accordance with 3046  
reasonable underwriting standards, but who are unable to procure 3047  
such insurance through normal channels. The association is under 3048  
no obligation to issue basic property insurance or homeowners 3049  
insurance to any person, unless that person and that person's 3050  
property would be insurable in the normal insurance market, and 3051  
such property, except for its location, would constitute an 3052  
insurable risk in accordance with reasonable underwriting 3053  
standards. The plan of operation shall provide that the 3054  
association, in determining whether the property is insurable, 3055  
shall give no consideration to the condition of surrounding 3056  
property or properties, where such condition is not within the 3057  
control of the applicant. Rates for basic property insurance and 3058  
homeowners insurance shall be subject to the approval of the 3059  
superintendent. The plan of operation may also provide for 3060  
assessment of all members in amounts sufficient to operate the 3061  
association, maximum limits of liability per location to be 3062  
placed through the program, reasonable underwriting standards 3063  
for determining insurability of a risk, and the commission to be 3064  
paid to the licensed producer designated by the applicant. The 3065  
superintendent shall adopt such plan and all amendments thereto 3066  
pursuant to Chapter 119. of the Revised Code. 3067

If the superintendent disapproves the proposed plan of 3068  
operation, the board of governors shall, within fifteen days, 3069  
submit for approval an appropriately revised plan of operation 3070

and if the board of governors fails to do so, or if the revised 3071  
plan submitted is unacceptable, the superintendent shall 3072  
promulgate a plan of operation. 3073

If amendment of the plan of operation is requested by the 3074  
superintendent or the board of governors, the board of governors 3075  
shall submit to the superintendent, for approval, such 3076  
amendments. If such amendments are not approved by the 3077  
superintendent, the board of governors shall, within fifteen 3078  
days, submit for approval an appropriately revised amendment. If 3079  
the board of governors fails to do so, or if the amendment is 3080  
not approved by the superintendent, the superintendent shall 3081  
promulgate such amendment as the superintendent finds necessary. 3082

(D) (1) The plan of operation may provide for periodic 3083  
advance assessments against member insurers in amounts 3084  
considered necessary to cover any deficit or projected deficit 3085  
arising out of the operation of the association. Any provision 3086  
in the plan for implementation of such advance assessments shall 3087  
be approved by the superintendent. Any such provision in the 3088  
plan shall also provide for quarterly or other periodic 3089  
installment payment of such assessments. 3090

(2) Such plan shall provide a method whereby member 3091  
insurers may recoup assessments levied by the association. In 3092  
order to recoup such assessments the plan may also provide for 3093  
the calculation and use of rates or rating factors to be applied 3094  
to direct premiums for basic property insurance and homeowners 3095  
insurance located in this state. Such a provision is subject to 3096  
the approval of the superintendent. Member insurers of the 3097  
association implementing a change in rates pursuant to this 3098  
section shall file such changes with the superintendent. Such 3099  
changes shall not increase rates more than the amount authorized 3100

by the association and approved by the superintendent pursuant 3101  
to the plan. The association may consult with member insurers or 3102  
licensed rating bureaus in connection with the establishment and 3103  
operation of any such provision. 3104

(E) Any insurer which is a member of the association shall 3105  
participate in the writings, expenses, profits, and losses of 3106  
the association in the proportion that its premiums written bear 3107  
to the aggregate premiums written by all members of the 3108  
association, except that this division shall not be construed to 3109  
preclude the board of governors from taking action to adjust 3110  
assessments in accordance with a program adopted pursuant to 3111  
division (I) of this section. 3112

(F) Such plan shall require the issuance of a binder 3113  
providing coverage for which the applicant tenders an amount 3114  
equal to the annual premium as estimated by the association, or 3115  
an appropriate percentage of that annual premium as determined 3116  
by the association. The binder shall take effect the day after 3117  
the association receives the application, provided that the 3118  
application meets the underwriting standards of the association, 3119  
for such term, and under such conditions as are determined by 3120  
the superintendent. The superintendent may alter such time 3121  
requirement on a specific risk under such conditions as the 3122  
superintendent finds appropriate. 3123

(G) The association shall be governed by a board of 3124  
governors consisting of twelve members, four of whom shall be 3125  
appointed by the governor with the advice and consent of the 3126  
senate. One of such members shall be a licensed agent writing 3127  
basic property insurance for more than one insurer. None of the 3128  
other three such members shall be a director, officer, salaried 3129  
employee, agent, or substantial shareholder of any insurance 3130

company and not more than two of these three members shall be 3131  
members of the same political party. Terms of office of members 3132  
appointed by the governor shall be for two years, commencing on 3133  
the nineteenth day of September and ending on the eighteenth day 3134  
of September. Each member shall hold office from the date of 3135  
appointment until the end of the term for which the member was 3136  
appointed. Any member appointed to fill a vacancy occurring 3137  
prior to the expiration of the term for which the member's 3138  
predecessor was appointed shall hold office for the remainder of 3139  
such term. Any appointed member shall continue in office 3140  
subsequent to the expiration date of the member's term until the 3141  
member's successor takes office, or until a period of sixty days 3142  
has elapsed, whichever occurs first. The remaining eight members 3143  
shall be representatives from member companies, at least five of 3144  
whom shall be Ohio domiciled members, elected annually by 3145  
accumulated voting by members of the association whose votes 3146  
shall be weighed in accordance with each member's premiums 3147  
written during the second preceding calendar year. Not more than 3148  
one insurer in a group under the same management or ownership 3149  
shall serve on the board of governors at the same time. The 3150  
eight representatives of member companies shall be elected at a 3151  
meeting of the members or their authorized representatives, 3152  
which shall be held at a time and place designated by the 3153  
superintendent. 3154

(H) The plan shall be administered under the supervision 3155  
of the superintendent. 3156

(I) The board of governors shall adopt a written program 3157  
for decreasing the overall utilization of the association as a 3158  
source of insurance. The program shall set forth actions that 3159  
the board shall take to decrease such utilization, including 3160  
actions intended to reduce the number of policies issued, the 3161

number of persons whose properties are insured, and the total 3162  
amount and kinds of insurance written by the association, 3163  
provided this division does not authorize the board to take 3164  
action intended to decrease utilization of the association as a 3165  
source of insurance if such action would substantially conflict 3166  
with the purposes set forth in divisions (A), (B), and (D) of 3167  
section 3929.41 of the Revised Code or the plan of operation of 3168  
the association. 3169

(J) (1) Except as provided in division (J) (2) of this 3170  
section, records created, held by, or pertaining to the 3171  
association are not public records under section 149.43 of the 3172  
Revised Code, are confidential, and are not subject to 3173  
inspection or disclosure. 3174

(2) Division (J) (1) of this section does not apply to the 3175  
plan of operation and other information required to be filed 3176  
with the superintendent under this chapter unless otherwise 3177  
prohibited from release by law. 3178

**Sec. 3955.061.** (A) Except as provided in division (B) of 3179  
this section, records created, held by, or pertaining to the 3180  
guaranty association are not public records under section 149.43 3181  
of the Revised Code, are confidential, and are not subject to 3182  
inspection or disclosure. 3183

(B) Division (A) of this section does not apply to the 3184  
plan of operation required under section 3955.09 of the Revised 3185  
Code and other information required to be filed with the 3186  
superintendent of insurance under this chapter unless otherwise 3187  
prohibited from release by law. 3188

**Sec. 3956.061.** (A) Except as provided in division (B) of 3189  
this section, records created, held by, or pertaining to the 3190



guaranty association are not public records under section 149.43 3191  
of the Revised Code, are confidential, and are not subject to 3192  
inspection or disclosure. 3193

(B) Division (A) of this section does not apply to the 3194  
plan of operation required under section 3956.10 of the Revised 3195  
Code, other information required to be filed with the 3196  
superintendent of insurance under this chapter, and any other 3197  
documents required to be released under this chapter unless 3198  
otherwise prohibited from release by law. 3199

**Sec. 4503.591.** (A) If a professional sports team located 3200  
in this state desires to have its logo appear on license plates 3201  
issued by this state, it shall enter into a contract with either 3202  
a sports commission to permit such display, as permitted by 3203  
division (E) of this section, or with a community charity, as 3204  
permitted by division (G) of this section. 3205

(B) The owner or lessee of any passenger car, 3206  
noncommercial motor vehicle, recreational vehicle, or other 3207  
vehicle of a class approved by the registrar of motor vehicles 3208  
may apply to the registrar for the registration of the vehicle 3209  
and issuance of license plates bearing the logo of a 3210  
professional sports team that has entered into a contract 3211  
described in division (A) of this section. The application shall 3212  
designate the sports team whose logo the owner or lessee desires 3213  
to appear on the license plates. Failure to designate a 3214  
participating professional sports team shall result in rejection 3215  
by the registrar of the registration application. An application 3216  
made under this section may be combined with a request for a 3217  
special reserved license plate under section 4503.40 or 4503.42 3218  
of the Revised Code. Upon receipt of the completed application 3219  
and compliance by the applicant with divisions (C) and (D) of 3220

this section, the registrar shall issue to the applicant the 3221  
appropriate vehicle registration and a set of license plates 3222  
bearing the logo of the professional sports team the owner 3223  
designated in the application and a validation sticker, or a 3224  
validation sticker alone when required by section 4503.191 of 3225  
the Revised Code. 3226

In addition to the letters and numbers ordinarily 3227  
inscribed thereon, professional sports team license plates shall 3228  
bear the logo of a participating professional sports team, and 3229  
shall display county identification stickers that identify the 3230  
county of registration as required under section 4503.19 of the 3231  
Revised Code. 3232

(C) The professional sports team license plates and 3233  
validation sticker, or validation sticker alone, as the case may 3234  
be, shall be issued upon payment of the regular license tax as 3235  
prescribed under section 4503.04 of the Revised Code, any 3236  
applicable motor vehicle license tax levied under Chapter 4504. 3237  
of the Revised Code, an additional fee of ten dollars, and 3238  
compliance with all other applicable laws relating to the 3239  
registration of motor vehicles. If the application for a 3240  
professional sports team license plate is combined with a 3241  
request for a special reserved license plate under section 3242  
4503.40 or 4503.42 of the Revised Code, the license plates and 3243  
validation sticker, or validation sticker alone, shall be issued 3244  
upon payment of the taxes and fees described in this division 3245  
plus the additional fee prescribed under section 4503.40 or 3246  
4503.42 of the Revised Code and compliance with all other 3247  
applicable laws relating to the registration of motor vehicles. 3248

(D) For each application for registration and registration 3249  
renewal notice the registrar receives under this section, the 3250

registrar shall collect a contribution of twenty-five dollars. 3251  
The registrar shall transmit this contribution to the treasurer 3252  
of state for deposit into the license plate contribution fund 3253  
created by section 4501.21 of the Revised Code. 3254

The registrar shall transmit the additional fee of ten 3255  
dollars, which is to compensate the bureau of motor vehicles for 3256  
the additional services required in the issuing of professional 3257  
sports team license plates, to the treasurer of state for 3258  
deposit into the state treasury to the credit of the public 3259  
safety - highway purposes fund created by section 4501.06 of the 3260  
Revised Code. 3261

(E) If a professional sports team located in this state 3262  
desires to have its logo appear on license plates issued by this 3263  
state and it desires to do so pursuant to this division, it 3264  
shall inform the largest convention and visitors' bureau of the 3265  
county in which the professional sports team is located of that 3266  
desire. That convention and visitors' bureau shall create a 3267  
sports commission to operate in that county to receive the 3268  
contributions that are paid by applicants who choose to be 3269  
issued license plates bearing the logo of that professional 3270  
sports team for display on their motor vehicles. The sports 3271  
commission shall negotiate with the professional sports team to 3272  
permit the display of the team's logo on license plates issued 3273  
by this state, enter into the contract with the team to permit 3274  
such display, and pay to the team any licensing or rights fee 3275  
that must be paid in connection with the issuance of the license 3276  
plates. Upon execution of the contract, the sports commission 3277  
shall provide a copy of it to the registrar, along with any 3278  
other documentation the registrar may require. Upon receipt of 3279  
the contract and any required additional documentation, and when 3280  
the numerical requirement contained in section 4503.78 of the 3281

Revised Code has been met relative to that particular 3282  
professional sports team, the registrar shall take the measures 3283  
necessary to issue license plates bearing the logo of that team. 3284

(F) A sports commission shall expend the money it receives 3285  
pursuant to section 4501.21 of the Revised Code to attract 3286  
amateur regional, national, and international sporting events to 3287  
the municipal corporation, county, or township in which it is 3288  
located, and it may sponsor such events. Prior to attracting or 3289  
sponsoring such events, the sports commission shall perform an 3290  
economic analysis to determine whether the proposed event will 3291  
have a positive economic effect on the greater area in which the 3292  
event will be held. A sports commission shall not expend any 3293  
money it receives under that section to attract or sponsor an 3294  
amateur regional, national, or international sporting event if 3295  
its economic analysis does not result in a finding that the 3296  
proposed event will have a positive economic effect on the 3297  
greater area in which the event will be held. 3298

A sports commission that receives money pursuant to that 3299  
section, in addition to any other duties imposed on it by law 3300  
and notwithstanding the scope of those duties, also shall 3301  
encourage the economic development of this state through the 3302  
promotion of tourism within all areas of this state. A sports 3303  
commission that receives ten thousand dollars or more during any 3304  
calendar year shall submit a written report to the director of 3305  
development, on or before the first day of October of the next 3306  
succeeding year, detailing its efforts and expenditures in the 3307  
promotion of tourism during the calendar year in which it 3308  
received the ten thousand dollars or more. 3309

As used in this division, "promotion of tourism" means the 3310  
encouragement through advertising, educational and informational 3311

means, and public relations, both within the state and outside 3312  
of it, of travel by persons away from their homes for pleasure, 3313  
personal reasons, or other purposes, except to work, to this 3314  
state or to the region in which the sports commission is 3315  
located. 3316

(G) If a professional sports team located in this state 3317  
desires to have its logo appear on license plates issued by this 3318  
state and it does not desire to do so pursuant to division (E) 3319  
of this section, it shall do so pursuant to this division. The 3320  
professional sports team shall notify a community charity of 3321  
that desire. That community charity may negotiate with the 3322  
professional sports team to permit the display of the team's 3323  
logo on license plates issued by this state, enter into a 3324  
contract with the team to permit such display, and pay to the 3325  
team any licensing or rights fee that must be paid in connection 3326  
with the issuance of the license plates. Upon execution of a 3327  
contract, the community charity shall provide a copy of it to 3328  
the registrar along with any other documentation the registrar 3329  
may require. Upon receipt of the contract and any required 3330  
additional documentation, and when the numerical requirement 3331  
contained in section 4503.78 of the Revised Code has been met 3332  
relative to that particular professional sports team, the 3333  
registrar shall take the measures necessary to issue license 3334  
plates bearing the logo of that team. 3335

(H) (1) A community charity shall expend the money it 3336  
receives pursuant to section 4501.21 of the Revised Code solely 3337  
to provide financial support to a sports commission for the 3338  
purposes described in division (F) of this section and to 3339  
nonprofit organizations located in this state that seek to 3340  
improve the lives of those who are less fortunate and who reside 3341  
in the region and state in which is located the sports team with 3342

which the community charity entered into a contract pursuant to 3343  
division (G) of this section. Such organizations shall achieve 3344  
this purpose through activities such as youth sports programs; 3345  
educational, health, social, and community service programs; or 3346  
services such as emergency assistance or employment, education, 3347  
housing, and nutrition services. 3348

The community charity shall not expend any money it 3349  
receives pursuant to section 4501.21 of the Revised Code if the 3350  
expenditure will be received by a nonprofit organization that 3351  
will use the money in a manner or for a purpose that is not 3352  
described in this division. 3353

(2) The community charity shall provide a written 3354  
quarterly report to the director of development and the director 3355  
of job and family services detailing the expenditures of the 3356  
money it receives pursuant to section 4501.21 of the Revised 3357  
Code. The report shall include the amount of such money received 3358  
and an accounting of all expenditures of such money. 3359

(I) For purposes of this section: 3360

(1) The "largest" convention and visitors' bureau of a 3361  
county is the bureau that receives the largest amount of money 3362  
generated in that county from excise taxes levied on lodging 3363  
transactions under sections 351.021, 5739.08, and 5739.09 of the 3364  
Revised Code. 3365

(2) "Sports commission" means a commission consisting of 3366  
at least fifteen members that is a nonprofit corporation 3367  
organized under the laws of this state that is entitled to tax 3368  
exempt status under section 501(c)(3) of the "Internal Revenue 3369  
Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 501, as amended, and 3370  
whose function is to attract, promote, or sponsor sports and 3371

athletic events within a municipal corporation, county, or 3372  
township. 3373

~~Such a commission shall consist of twenty one members. 3374~~  
~~Seven members shall be appointed by the mayor of the largest 3375~~  
~~city to be served by the commission. Seven members shall be 3376~~  
~~appointed by the board of county commissioners of the county to 3377~~  
~~be served by the commission. Seven members shall be appointed by 3378~~  
~~the largest convention and visitors' bureau in the area to be 3379~~  
~~served by the commission. A sports commission may provide all 3380~~  
services related to attracting, promoting, or sponsoring such 3381  
events, including, but not limited to, the booking of athletes 3382  
and teams, scheduling, and hiring or contracting for staff, 3383  
ushers, managers, and other persons whose functions are directly 3384  
related to the sports and athletic events the commission 3385  
attracts, promotes, or sponsors. 3386

(3) "Community charity" means a nonprofit corporation 3387  
organized under the laws of this state that is entitled to tax 3388  
exempt status under section 501(c) (3) of the "Internal Revenue 3389  
Code of 1986," 100 Stat. 2085, 26 U.S.C. 501, as amended, and 3390  
that enters into a contract with a professional sports team 3391  
pursuant to division (G) of this section. 3392

(4) "Nonprofit organization" means a nonprofit corporation 3393  
organized under the laws of this state that is entitled to tax 3394  
exempt status under section 501(c) (3) of the "Internal Revenue 3395  
Code of 1986," 100 Stat. 2085, 26 U.S.C. 501, as amended, and 3396  
that receives money from a community charity pursuant to 3397  
division (H) (1) of this section. 3398

**Sec. 4509.70.** (A) After consultation with the insurance 3399  
companies authorized to issue automobile liability or physical 3400  
damage policies, or both, in this state, the superintendent of 3401

insurance shall approve a reasonable plan, fair and equitable to 3402  
the insurers and to their policyholders, for the apportionment 3403  
among such companies of applicants for such policies and for 3404  
motor-vehicle liability policies who are in good faith entitled 3405  
to but are unable to procure such policies through ordinary 3406  
methods. When any such plan has been approved by the 3407  
superintendent, all such insurance companies shall subscribe and 3408  
participate. Any applicant for such policy, any person insured 3409  
under such plan of operation, and any insurance company 3410  
affected, may appeal to the superintendent of insurance from any 3411  
ruling or decision of the manager or committee designated in the 3412  
plan to operate the assigned risk insurance plan. Any order or 3413  
act of the superintendent under this section is subject to 3414  
review as provided in sections 119.01 to 119.13 of the Revised 3415  
Code, at the instance of any party in interest. 3416

(B) The plan described in division (A) of this section may 3417  
permit the assigned risk insurance plan to directly issue and 3418  
process claims arising from such policies described in division 3419  
(A) of this section to applicants of automobile insurance 3420  
policies who are in good faith entitled to but are unable to 3421  
procure such policies through ordinary methods. 3422

(C) Every form of a policy, endorsement, rider, manual of 3423  
classifications, rules, and rates, every rating plan, and every 3424  
modification of any of them proposed to be used by the assigned 3425  
risk insurance plan shall be filed, or the plan may satisfy its 3426  
obligation to make such filings, as described in section 3937.03 3427  
of the Revised Code. 3428

(D) Any automobile insurance policy issued by the assigned 3429  
risk insurance plan under division (B) of this section: 3430

(1) Shall be recognized as if issued by an insurance 3431



company authorized to do business in this state; 3432

(2) Shall meet all requirements of proof of financial 3433  
responsibility as described in division (K) of section 4509.01 3434  
of the Revised Code. 3435

(E) Proof of financial responsibility provided by the 3436  
assigned risk insurance plan to an automobile insurance 3437  
policyholder that meets the requirements described in division 3438  
(G) (1) (a) or (b) of section 4509.101 of the Revised Code shall 3439  
be recognized as if issued by an insurance company authorized to 3440  
do business in this state to demonstrate proof of financial 3441  
responsibility under section 4509.101 of the Revised Code. 3442

(F) The assigned risk insurance plan designated in 3443  
division (A) of this section shall do both of the following: 3444

(1) Make annual audited financial reports available to the 3445  
superintendent of insurance promptly upon the completion of such 3446  
audit; 3447

(2) Upon reasonable notice, make available to the 3448  
superintendent of insurance all books and records relating to 3449  
the insurance transactions of the assigned risk insurance plan. 3450

(G) (1) Except as provided in division (G) (2) of this 3451  
section, records created, held by, or pertaining to the assigned 3452  
risk insurance plan are not public records under section 149.43 3453  
of the Revised Code, are confidential, and are not subject to 3454  
inspection or disclosure. 3455

(2) Division (G) (1) of this section does not apply to the 3456  
plan of operation and other information required to be filed 3457  
under this section with the superintendent unless otherwise 3458  
prohibited from release by law. 3459

Sec. 5101.19. As used in sections 5101.19 to 5101.194 of 3460  
the Revised Code: 3461

(A) "Adopted child" means a person who is less than 3462  
eighteen years of age when the person becomes subject to a final 3463  
order of adoption, an interlocutory order of adoption, or when 3464  
the adoption is recognized by this state under section 3107.18 3465  
of the Revised Code. 3466

(B) "Adoption" includes an adoption arranged by an 3467  
attorney, a public children services agency, private child 3468  
placing agency, or a private noncustodial agency, an interstate 3469  
adoption, or an international or foreign adoption. 3470

(C) "Adoptive parent" means the person or persons who 3471  
obtain parental rights and responsibilities over an adopted 3472  
child pursuant to a final order of adoption, an interlocutory 3473  
order of adoption, or an adoption recognized by this state under 3474  
section 3107.18 of the Revised Code. 3475

(D) "Casework services" means services performed or 3476  
arranged by a public children services agency, private child 3477  
placing agency, private noncustodial agency, or public entity 3478  
with whom the department of job and family services has a Title 3479  
IV-E subgrant agreement in effect, to manage the progress, 3480  
provide supervision and protection of the child and the child's 3481  
parent, guardian, or custodian. 3482

(E) "Foster caregiver" has the same meaning as in section 3483  
5103.02 of the Revised Code. 3484

(F) "Qualified professional" means an individual that is, 3485  
but not limited to, any one of the following: 3486

(1) Audiologist; 3487

<u>(2) Orthopedist;</u>	3488
<u>(3) Physician;</u>	3489
<u>(4) Certified nurse practitioner;</u>	3490
<u>(5) Physician assistant;</u>	3491
<u>(6) Psychiatrist;</u>	3492
<u>(7) Psychologist;</u>	3493
<u>(8) School psychologist;</u>	3494
<u>(9) Licensed marriage and family therapist;</u>	3495
<u>(10) Speech and language pathologist;</u>	3496
<u>(11) Licensed independent social worker;</u>	3497
<u>(12) Licensed professional clinical counselor;</u>	3498
<u>(13) Licensed social worker who is under the direct</u> <u>supervision of a licensed independent social worker;</u>	3499 3500
<u>(14) Licensed professional counselor who is under the</u> <u>direct supervision of a licensed professional clinical</u> <u>counselor.</u>	3501 3502 3503
<u>(G) "Special needs" means any of the following:</u>	3504
<u>(1) A developmental disability as defined in section</u> <u>5123.01 of the Revised Code;</u>	3505 3506
<u>(2) A physical or mental impairment that substantially</u> <u>limits one or more of the major life activities;</u>	3507 3508
<u>(3) Any physiological disorder or condition, cosmetic</u> <u>disfigurement, or anatomical loss affecting one or more body</u> <u>systems;</u>	3509 3510 3511

<u>(4) Any mental or psychological disorder;</u>	3512
<u>(5) A medical condition causing distress, pain,</u>	3513
<u>dysfunction, or social problems as diagnosed by a qualified</u>	3514
<u>professional that results in ongoing medical treatment.</u>	3515
<b><u>Sec. 5101.191.</u></b> (A) <u>The director of job and family services</u>	3516
<u>shall establish and administer the Ohio adoption grant program</u>	3517
<u>in accordance with sections 5101.19 to 5101.194 of the Revised</u>	3518
<u>Code.</u>	3519
<u>(B) The director shall provide one, but not both, of the</u>	3520
<u>following one-time payments for an adopted child to the child's</u>	3521
<u>adoptive parent if the requirements of division (A) of section</u>	3522
<u>5101.192 of the Revised Code, but not division (B) of that</u>	3523
<u>section, are satisfied regarding the child:</u>	3524
<u>(1) Ten thousand dollars;</u>	3525
<u>(2) Fifteen thousand dollars, if the parent was a foster</u>	3526
<u>caregiver who cared for the child prior to adoption.</u>	3527
<u>(C) The director shall provide a one-time payment for an</u>	3528
<u>adopted child of twenty thousand dollars to the child's adoptive</u>	3529
<u>parent if the requirements of divisions (A) and (B) of section</u>	3530
<u>5101.192 of the Revised Code are satisfied regarding the child.</u>	3531
<b><u>Sec. 5101.192.</u></b> (A) <u>To receive a grant payment under</u>	3532
<u>division (B) of section 5101.191 of the Revised Code, all of the</u>	3533
<u>following must be satisfied:</u>	3534
<u>(1) The adoptive parent has not previously received a</u>	3535
<u>grant payment from the Ohio adoption grant program for the</u>	3536
<u>adopted child for whom the parent is seeking payment.</u>	3537
<u>(2) The adoptive parent does not also currently claim an</u>	3538
<u>adoption tax credit pursuant to former section 5747.37 of the</u>	3539

Revised Code for the adopted child for whom the parent is 3540  
seeking payment. 3541

(3) The adoptive parent applies for the grant not later 3542  
than one year after the final adoption order, interlocutory 3543  
order of adoption, or recognition of the adoption by this state 3544  
under section 3107.18 of the Revised Code for the adopted child 3545  
for whom the grant payment is sought. 3546

(4) The adoption was not by a parent whose spouse is a 3547  
biological or adoptive parent of the child prior to the adoption 3548  
for which the payment is sought. 3549

(5) The adoption is finalized on or after January 1, 2023. 3550

(B) To receive a grant payment under division (C) of 3551  
section 5101.191 of the Revised Code, both of the following must 3552  
be satisfied: 3553

(1) The requirements of division (A) of this section must 3554  
be satisfied. 3555

(2) A qualified professional who does not provide casework 3556  
services to the adopted child diagnoses the child with one or 3557  
more special needs in the professional's area of expertise prior 3558  
to the final order of adoption, interlocutory order of adoption, 3559  
or recognition of the adoption by this state under section 3560  
3107.18 of the Revised Code. 3561

**Sec. 5101.193.** (A) The director of job and family services 3562  
shall adopt rules to administer and implement the Ohio adoption 3563  
grant program. The director, in consultation with the tax 3564  
commissioner, shall also adopt rules authorizing the department 3565  
to withhold and remit to the Internal Revenue Service federal 3566  
income tax from grant payments under division (B) of section 3567  
5101.191 of the Revised Code, provided such withholding is 3568

authorized under federal law or approved by the Internal Revenue Service. 3569  
3570

(B) No application fee shall be charged for the grant program. 3571  
3572

(C) Notwithstanding any law to the contrary, the director may require, as necessary to administer the Ohio adoption grant program, either or both of the following: 3573  
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3575

(1) The submission of any court or legal document necessary to prove a final order of adoption, an interlocutory order of adoption, or recognition of the adoption under section 3107.18 of the Revised Code; 3576  
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3578  
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(2) Any department, agency, or division of the state, including the department of health, to provide any document related to the adoption. 3580  
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3582

(D) Notwithstanding any provision of section 121.95 of the Revised Code to the contrary, a regulatory restriction contained in a rule adopted under section 5101.193 of the Revised Code is not subject to sections 121.95 to 121.953 of the Revised Code. 3583  
3584  
3585  
3586

**Sec. 5101.194.** Any document provided to the department of job and family services under division (C) of section 5101.193 of the Revised Code remains a public record under section 149.43 of the Revised Code if it was a public record under that section before being provided to the department. 3587  
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**Sec. 5104.30.** (A) The department of job and family services is hereby designated as the state agency responsible for administration and coordination of federal and state funding for publicly funded child care in this state. Publicly funded child care shall be provided to the following: 3592  
3593  
3594  
3595  
3596

(1) Recipients of transitional child care as provided	3597
under section 5104.34 of the Revised Code;	3598
(2) Participants in the Ohio works first program	3599
established under Chapter 5107. of the Revised Code;	3600
(3) Individuals who would be participating in the Ohio	3601
works first program if not for a sanction under section 5107.16	3602
of the Revised Code and who continue to participate in a work	3603
activity, developmental activity, or alternative work activity	3604
pursuant to an assignment under section 5107.42 of the Revised	3605
Code;	3606
(4) A family receiving publicly funded child care on	3607
October 1, 1997, until the family's income reaches one hundred	3608
fifty per cent of the federal poverty line;	3609
(5) Subject to available funds, other individuals	3610
determined eligible in accordance with rules adopted under	3611
section 5104.38 of the Revised Code.	3612
The department shall apply to the United States department	3613
of health and human services for authority to operate a	3614
coordinated program for publicly funded child care, if the	3615
director of job and family services determines that the	3616
application is necessary. For purposes of this section, the	3617
department of job and family services may enter into agreements	3618
with other state agencies that are involved in regulation or	3619
funding of child care. The department shall consider the special	3620
needs of migrant workers when it administers and coordinates	3621
publicly funded child care and shall develop appropriate	3622
procedures for accommodating the needs of migrant workers for	3623
publicly funded child care.	3624
(B) The department of job and family services shall	3625

distribute state and federal funds for publicly funded child care, including appropriations of state funds for publicly funded child care and appropriations of federal funds available under the child care block grant act, Title IV-A, and Title XX. The department may use any state funds appropriated for publicly funded child care as the state share required to match any federal funds appropriated for publicly funded child care.

(C) In the use of federal funds available under the child care block grant act, all of the following apply:

(1) The department may use the federal funds to hire staff to prepare any rules required under this chapter and to administer and coordinate federal and state funding for publicly funded child care.

(2) Not more than five per cent of the aggregate amount of the federal funds received for a fiscal year may be expended for administrative costs.

(3) The department shall allocate and use at least four per cent of the federal funds for the following:

(a) Activities designed to provide comprehensive consumer education to parents and the public;

(b) Activities that increase parental choice;

(c) Activities, including child care resource and referral services, designed to improve the quality, and increase the supply, of child care;

(d) Establishing the step up to quality program pursuant to section 5104.29 of the Revised Code.

(4) The department shall ensure that the federal funds will be used only to supplement, and will not be used to



supplant, federal, state, and local funds available on the 3654  
effective date of the child care block grant act for publicly 3655  
funded child care and related programs. If authorized by rules 3656  
adopted by the department pursuant to section 5104.42 of the 3657  
Revised Code, county departments of job and family services may 3658  
purchase child care from funds obtained through any other means. 3659

(D) The department shall encourage the development of 3660  
suitable child care throughout the state, especially in areas 3661  
with high concentrations of recipients of public assistance and 3662  
families with low incomes. The department shall encourage the 3663  
development of suitable child care designed to accommodate the 3664  
special needs of migrant workers. On request, the department, 3665  
through its employees or contracts with state or community child 3666  
care resource and referral service organizations, shall provide 3667  
consultation to groups and individuals interested in developing 3668  
child care. The department of job and family services may enter 3669  
into interagency agreements with the department of education, 3670  
the chancellor of higher education, the department of 3671  
development, and other state agencies and entities whenever the 3672  
cooperative efforts of the other state agencies and entities are 3673  
necessary for the department of job and family services to 3674  
fulfill its duties and responsibilities under this chapter. 3675

The department shall develop and maintain a registry of 3676  
persons providing child care. The director shall adopt rules in 3677  
accordance with Chapter 119. of the Revised Code establishing 3678  
procedures and requirements for the registry's administration. 3679

(E) (1) The director shall adopt rules in accordance with 3680  
Chapter 119. of the Revised Code establishing both of the 3681  
following: 3682

(a) Reimbursement ~~ceilings~~rates for providers of publicly 3683

funded child care not later than the first day of July in each 3684  
odd-numbered year; 3685

(b) A procedure for reimbursing and paying providers of 3686  
publicly funded child care. 3687

(2) In establishing reimbursement ~~ceilings~~ rates under 3688  
division (E) (1) (a) of this section, the director shall do all of 3689  
the following: 3690

(a) Use the information obtained in accordance with 45 3691  
C.F.R. 98.45; 3692

(b) Establish an enhanced reimbursement ~~ceiling~~ rate for 3693  
providers who provide child care for caretaker parents who work 3694  
nontraditional hours; 3695

(c) With regard to the step up to quality program 3696  
established pursuant to section 5104.29 of the Revised Code, ~~do~~ 3697  
~~both of the following:~~ 3698

~~(i) Establish~~ establish enhanced reimbursement ~~ceilings~~ 3699  
rates for child day-care providers that participate in the 3700  
program ~~and maintain quality ratings;~~ 3701

~~(ii) Weigh any reduction in reimbursement ceilings more~~ 3702  
~~heavily against providers that do not participate in the program~~ 3703  
~~or do not maintain quality ratings.~~ 3704

(3) In establishing reimbursement ~~ceilings~~ rates under 3705  
division (E) (1) (a) of this section, the director may establish 3706  
different reimbursement ~~ceilings~~ rates based on any of the 3707  
following: 3708

(a) Geographic location of the provider; 3709

(b) Type of care provided; 3710

(c) Age of the child served;	3711
(d) Special needs of the child served;	3712
(e) Whether the expanded hours of service are provided;	3713
(f) Whether weekend service is provided;	3714
(g) Whether the provider has exceeded the minimum requirements of state statutes and rules governing child care;	3715 3716
(h) Any other factors the director considers appropriate.	3717
<b>Sec. 5104.31.</b> (A) Publicly funded child care may be provided only by the following:	3718 3719
(1) Any of the following licensed by the department of job and family services pursuant to section 5104.03 of the Revised Code or pursuant to rules adopted under section 5104.018 of the Revised Code:	3720 3721 3722 3723
(a) A child day-care center, including a parent cooperative child day-care center;	3724 3725
(b) A type A family day-care home, including a parent cooperative type A family day-care home;	3726 3727
(c) A licensed type B family day-care home.	3728
(2) An in-home aide who has been certified by the county department of job and family services pursuant to section 5104.12 of the Revised Code;	3729 3730 3731
(3) A child day camp approved pursuant to section 5104.22 of the Revised Code;	3732 3733
(4) A licensed preschool program;	3734
(5) A licensed school child program;	3735

(6) A border state child care provider, except that a 3736  
border state child care provider may provide publicly funded 3737  
child care only to an individual who resides in an Ohio county 3738  
that borders the state in which the provider is located. 3739

(B) Publicly funded child day-care may be provided in a 3740  
child's own home only by an in-home aide. 3741

(C) (1) Except as provided in division (C) (2) of this 3742  
section, a licensed child care program may provide publicly 3743  
funded child care only if the program is rated through the step 3744  
up to quality program established pursuant to section 5104.29 of 3745  
the Revised Code. 3746

(2) A licensed child care program that is any of the 3747  
following may provide publicly funded child care without being 3748  
rated through the step up to quality program: 3749

(a) A program that operates only during the summer and for 3750  
not more than fifteen consecutive weeks; 3751

(b) A program that operates only during school breaks; 3752

(c) A program that operates only on weekday evenings, 3753  
weekends, or both; 3754

(d) A program that holds a provisional license issued 3755  
under section 5104.03 of the Revised Code; 3756

(e) A program that had its step up to quality program 3757  
rating removed by the department of job and family services 3758  
within the previous twelve months; 3759

(f) A program that is the subject of a revocation action 3760  
initiated by the department, but the license has not yet been 3761  
revoked; 3762

(g) A program that provides publicly funded child care to 3763  
less than twenty-five per cent of the program's license 3764  
capacity; 3765

(h) A program that is a type A family day-care home or 3766  
licensed type B family day-care home. 3767

**Sec. 5104.32.** (A) All purchases of publicly funded child 3768  
care shall be made under a contract entered into by a licensed 3769  
child day-care center, licensed type A family day-care home, 3770  
licensed type B family day-care home, certified in-home aide, 3771  
approved child day camp, licensed preschool program, licensed 3772  
school child program, or border state child care provider and 3773  
the department of job and family services. All contracts for 3774  
publicly funded child care shall be contingent upon the 3775  
availability of state and federal funds. The department shall 3776  
prescribe a standard form to be used for all contracts for the 3777  
purchase of publicly funded child care, regardless of the source 3778  
of public funds used to purchase the child care. To the extent 3779  
permitted by federal law and notwithstanding any other provision 3780  
of the Revised Code that regulates state contracts or contracts 3781  
involving the expenditure of state or federal funds, all 3782  
contracts for publicly funded child care shall be entered into 3783  
in accordance with the provisions of this chapter and are exempt 3784  
from any other provision of the Revised Code that regulates 3785  
state contracts or contracts involving the expenditure of state 3786  
or federal funds. 3787

(B) Each contract for publicly funded child care shall 3788  
specify at least the following: 3789

(1) That the provider of publicly funded child care agrees 3790  
to be paid for rendering services at the lower of the rate 3791  
customarily charged by the provider for children enrolled for 3792

child care or the reimbursement ~~ceiling or~~ rate of payment 3793  
established pursuant to section 5104.30 of the Revised Code; 3794

(2) That, if a provider provides child care to an 3795  
individual potentially eligible for publicly funded child care 3796  
who is subsequently determined to be eligible, the department 3797  
agrees to pay for all child care provided between the date the 3798  
county department of job and family services receives the 3799  
individual's completed application and the date the individual's 3800  
eligibility is determined; 3801

(3) Whether the county department of job and family 3802  
services, the provider, or a child care resource and referral 3803  
service organization will make eligibility determinations, 3804  
whether the provider or a child care resource and referral 3805  
service organization will be required to collect information to 3806  
be used by the county department to make eligibility 3807  
determinations, and the time period within which the provider or 3808  
child care resource and referral service organization is 3809  
required to complete required eligibility determinations or to 3810  
transmit to the county department any information collected for 3811  
the purpose of making eligibility determinations; 3812

(4) That the provider, other than a border state child 3813  
care provider, shall continue to be licensed, approved, or 3814  
certified pursuant to this chapter and shall comply with all 3815  
standards and other requirements in this chapter and in rules 3816  
adopted pursuant to this chapter for maintaining the provider's 3817  
license, approval, or certification; 3818

(5) That, in the case of a border state child care 3819  
provider, the provider shall continue to be licensed, certified, 3820  
or otherwise approved by the state in which the provider is 3821  
located and shall comply with all standards and other 3822

requirements established by that state for maintaining the 3823  
provider's license, certificate, or other approval; 3824

(6) Whether the provider will be paid by the state 3825  
department of job and family services or in some other manner as 3826  
prescribed by rules adopted under section 5104.42 of the Revised 3827  
Code; 3828

(7) That the contract is subject to the availability of 3829  
state and federal funds. 3830

(C) (1) The department shall establish an automated child 3831  
care system to track attendance and calculate payments for 3832  
publicly funded child care. 3833

(2) Each eligible provider that provides publicly funded 3834  
child care shall participate in the automated child care system. 3835  
A provider participating in the system shall not do any of the 3836  
following: 3837

(a) Use or have possession of a personal identification 3838  
number or password issued to a caretaker parent under the 3839  
automated child care system; 3840

(b) Falsify attendance records; 3841

(c) Knowingly seek or accept payment for publicly funded 3842  
child care that was not provided or for which the provider was 3843  
not eligible; 3844

(d) Knowingly seek or accept payment for child care 3845  
provided to a child who resides in the provider's own home. 3846

(D) The department may withhold any money due under this 3847  
chapter and may recover through any appropriate method any money 3848  
erroneously paid under this chapter if evidence demonstrates 3849  
that a provider of publicly funded child care failed to comply 3850

with either of the following: 3851

(1) The terms of the contract entered into under this 3852  
section; 3853

(2) This chapter or any rules adopted under it. 3854

(E) If the department has evidence that a provider has 3855  
employed an individual who is ineligible for employment under 3856  
section 5104.013 of the Revised Code and the provider has not 3857  
released the individual from employment upon notice that the 3858  
individual is ineligible, the department may terminate 3859  
immediately the contract entered into under this section to 3860  
provide publicly funded child care. 3861

(F) Any decision by the department concerning publicly 3862  
funded child care, including the recovery of funds, overpayment 3863  
determinations, and contract terminations is final and is not 3864  
subject to appeal, hearing, or further review under Chapter 119. 3865  
of the Revised Code. 3866

Sec. 5104.37. (A) In addition to the duties described in 3867  
division (D) of section 5104.30 of the Revised Code, the 3868  
director of job and family services shall engage in activities 3869  
to do the following: 3870

(1) Encourage the establishment and licensure of family 3871  
day-care homes in this state, especially in areas with the 3872  
greatest need for child care; 3873

(2) Connect families and caretaker parents in need of 3874  
child care with family day-care homes not meeting the license 3875  
capacity specified on their licenses, as described in division 3876  
(E) of section 5104.03 of the Revised Code. 3877

(B) The director may contract with one or more third-party 3878



entities to assist the director in performing the duties 3879  
described in division (A) of this section. 3880

(C) Not later than May 30, 2023, and periodically 3881  
thereafter, the director shall submit to the general assembly a 3882  
report documenting any barriers that may prevent the 3883  
establishment or licensure of family day-care homes. The 3884  
director shall submit the required report in accordance with 3885  
section 101.68 of the Revised Code. 3886

**Sec. 5104.38.** In addition to any other rules adopted under 3887  
this chapter, the director of job and family services shall 3888  
adopt rules in accordance with Chapter 119. of the Revised Code 3889  
governing financial and administrative requirements for publicly 3890  
funded child care and establishing all of the following: 3891

(A) Procedures and criteria to be used in making 3892  
determinations of eligibility for publicly funded child care 3893  
that give priority to children of families with lower incomes 3894  
and procedures and criteria for eligibility for publicly funded 3895  
protective child care or homeless child care. The rules shall 3896  
specify the maximum amount of income a family may have for 3897  
initial and continued eligibility. The maximum amount shall not 3898  
exceed three hundred per cent of the federal poverty line. The 3899  
rules may specify exceptions to the eligibility requirements in 3900  
the case of a family that previously received publicly funded 3901  
child care and is seeking to have the child care reinstated 3902  
after the family's eligibility was terminated. 3903

(B) Procedures under which an applicant for publicly 3904  
funded child care may receive publicly funded child care while 3905  
the county department of job and family services determines 3906  
eligibility and under which a child care provider may appeal a 3907  
denial of payment under division (A) (2) (b) of section 5104.34 of 3908

the Revised Code; 3909

(C) A schedule of fees requiring all eligible caretaker 3910  
parents to pay a fee for publicly funded child care according to 3911  
income and family size, which shall be uniform for all types of 3912  
publicly funded child care, except as authorized by rule, and, 3913  
to the extent permitted by federal law, shall permit the use of 3914  
state and federal funds to pay the customary deposits and other 3915  
advance payments that a provider charges all children who 3916  
receive child care from that provider. 3917

(D) A formula for determining the amount of state and 3918  
federal funds appropriated for publicly funded child care that 3919  
may be allocated to a county department to use for 3920  
administrative purposes; 3921

(E) Procedures to be followed by the department and county 3922  
departments in recruiting individuals and groups to become 3923  
providers of child care; 3924

(F) Procedures to be followed in establishing state or 3925  
local programs designed to assist individuals who are eligible 3926  
for publicly funded child care in identifying the resources 3927  
available to them and to refer the individuals to appropriate 3928  
sources to obtain child care; 3929

(G) Procedures to deal with fraud and abuse committed by 3930  
either recipients or providers of publicly funded child care; 3931

(H) Procedures for establishing a child care grant or loan 3932  
program in accordance with the child care block grant act; 3933

(I) Standards and procedures for applicants to apply for 3934  
grants and loans, and for the department to make grants and 3935  
loans; 3936

(J) A definition of "person who stands in loco parentis" 3937  
for the purposes of division (LL) (3) of section 5104.01 of the 3938  
Revised Code; 3939

(K) Procedures for a county department of job and family 3940  
services to follow in making eligibility determinations and 3941  
redeterminations for publicly funded child care available 3942  
through telephone, computer, and other means at locations other 3943  
than the county department; 3944

(L) If the director establishes a different reimbursement 3945  
~~ceiling rate~~ under division (E) (3) (d) of section 5104.30 of the 3946  
Revised Code, standards and procedures for determining the 3947  
amount of the higher payment that is to be issued to a child 3948  
care provider based on the special needs of the child being 3949  
served; 3950

(M) To the extent permitted by federal law, procedures for 3951  
paying for up to thirty days of child care for a child whose 3952  
caretaker parent is seeking employment, taking part in 3953  
employment orientation activities, or taking part in activities 3954  
in anticipation of enrolling in or attending an education or 3955  
training program or activity, if the employment or the education 3956  
or training program or activity is expected to begin within the 3957  
thirty-day period; 3958

(N) Any other rules necessary to carry out sections 3959  
5104.30 to 5104.43 of the Revised Code. 3960

**Sec. 5165.36.** ~~(A)~~ The department of medicaid shall conduct 3961  
a rebasing at least once every five state fiscal years. ~~Except~~ 3962  
~~as provided in division (B) of this section, when~~ When the 3963  
department conducts a rebasing for a state fiscal year, it shall 3964  
conduct the rebasing for only the direct care, ancillary and 3965

support, and tax cost centers. A nursing facility provider shall 3966  
spend money received from the rebasing conducted in state fiscal 3967  
year 2022 on the direct care, ancillary and support, and tax 3968  
cost centers only. 3969

~~(B) A nursing facility provider shall spend seventy per- 3970  
cent of any additional dollars received by the provider as a 3971  
result of a rebasing on direct care costs, including employee 3972  
salaries. The department may recover any amounts that are not 3973  
spent in accordance with this requirement. This requirement 3974  
applies to the department's rebasing in fiscal year 2022 and all 3975  
subsequent rebasings. The director shall adopt rules authorized 3976  
under section 5165.02 of the Revised Code as necessary to 3977  
implement this division, including to ensure that nursing 3978  
facility operators spend at least seventy per cent of the 3979  
additional dollars resulting from a rebasing on direct care 3980  
costs. 3981~~

**Sec. 5301.36.** (A) Except in a county in which the county 3982  
recorder has elected to require that all satisfactions of 3983  
mortgages be recorded by separate instrument as allowed under 3984  
section 5301.28 of the Revised Code, when recording a mortgage, 3985  
county recorders shall leave space on the margin of the record 3986  
for the entry of satisfaction, and record therein the 3987  
satisfaction made on the mortgage, or permit the owner of the 3988  
claim secured by the mortgage to enter such satisfaction. Such 3989  
record shall have the same effect as the record of a release of 3990  
the mortgage. 3991

(B) Within ninety days from the date of the satisfaction 3992  
of a mortgage, the mortgagee shall record a release of the 3993  
mortgage evidencing the fact of its satisfaction in the 3994  
appropriate county recorder's office and pay any fees required 3995

for the recording. The mortgagee may, by contract with the 3996  
mortgagor, recover the cost of the fees required for the 3997  
recording of the satisfaction by the county recorder. 3998

~~(C) If (C) (1) Except as provided in division (C) (2) of 3999  
this section, if the mortgagee fails to comply with division (B) 4000  
of this section, the mortgagor of the unrecorded satisfaction 4001  
and the current owner of the real property to which the mortgage 4002  
pertains may recover, in a civil action, damages of two hundred 4003  
fifty dollars. This division does not preclude or affect any 4004  
other legal remedies or damages that may be available to the 4005  
mortgagor. 4006~~

(2) A mortgagor or current owner of the real property 4007  
shall not be eligible to collect the damages described in 4008  
division (C) (1) of this section via a class action for 4009  
violations of division (B) of this section that occurred in 4010  
calendar year 2020. This division does not preclude or affect 4011  
any other legal remedies or damages that may be available to the 4012  
mortgagor or current owner. 4013

(D) (1) If upon the expiration of the ninety-day period 4014  
described in division (B) of this section, the satisfaction of 4015  
mortgage remains unrecorded, the current owner of the real 4016  
property shall provide the mortgagee written notice, in 4017  
accordance with the Rules of Civil Procedure, of the failure to 4018  
enter the release of the mortgage of record. The notice shall be 4019  
in substantially the following form: 4020

"OHIO LAW REQUIRES A MORTGAGEE, WHETHER THE ORIGINAL MORTGAGEE 4021  
OR ANY SUCCESSOR TO THE INTEREST OF THE ORIGINAL MORTGAGEE, TO 4022  
RECORD A RELEASE OF A MORTGAGE EVIDENCING ITS SATISFACTION IN 4023  
THE APPROPRIATE COUNTY RECORDER'S OFFICE AND TO PAY ANY FEES 4024  
REQUIRED FOR THE RECORDING WITHIN A CERTAIN TIME PERIOD. (Name 4025

of mortgagor)'S MORTGAGE LOAN, (loan number or other loan 4026  
identification), FOR PROPERTY LOCATED AT (property address), WAS 4027  
SATISFIED ON (date of satisfaction). IT APPEARS YOU HAVE YET TO 4028  
RECORD A RELEASE OF THIS MORTGAGE. FAILURE TO RECORD THE RELEASE 4029  
WITHIN 15 DAYS OF RECEIVING THIS NOTICE MAY RESULT IN A CIVIL 4030  
ACTION FILED AGAINST YOU TO RECOVER REASONABLE ATTORNEYS' FEES 4031  
AND COSTS INCURRED IN SUCH AN ACTION OR OTHERWISE TO OBTAIN THE 4032  
RECORDING, PLUS DAMAGES OF \$100 FOR EACH DAY OF NONCOMPLIANCE 4033  
NOT TO EXCEED \$5,000 IN TOTAL DAMAGES." 4034

(2) Within fifteen days after delivery of the notice 4035  
described in division (D)(1) of this section, the mortgagee 4036  
shall record a release of the mortgage evidencing the fact of 4037  
its satisfaction in the appropriate county recorder's office and 4038  
pay any fees required for the recording. The mortgagee may, by 4039  
contract with the mortgagor or current owner of the real 4040  
property, recover the cost of the fees required for the 4041  
recording of the satisfaction by the county recorder. 4042

(E) If the mortgagee fails to comply with division (D)(2) 4043  
of this section after receiving the notice in accordance with 4044  
division (D)(1) of this section, the current owner of the real 4045  
property may recover, in a civil action, reasonable attorneys' 4046  
fees and costs incurred in such an action or otherwise to obtain 4047  
the recording of a satisfaction of mortgage plus damages of one 4048  
hundred dollars for each day of noncompliance, not to exceed 4049  
five thousand dollars in total damages. 4050

This division does not preclude or affect any other legal 4051  
remedies or damages that may be available to the current owner. 4052

(F) A mortgagee that records a release of a mortgage 4053  
evidencing the fact of its satisfaction within the time periods 4054  
required by this section shall not be in violation of this 4055

section, or subject to damages or fees, due to the failure of a 4056  
county recorder to timely process that release of mortgage. 4057

(G) A current owner may combine the civil actions 4058  
described in divisions (C) and (E) of this section by bringing 4059  
one action to collect for both damages, or may bring separate 4060  
actions. 4061

(H) As used in this section: 4062

(1) "Mortgagee" includes the original mortgagee or any 4063  
successor to or assignee of the original mortgagee. 4064

(2) "Satisfaction" means that the obligation secured by a 4065  
mortgage has been paid in full and the underlying obligation 4066  
terminated, with no opportunities for future advancements. 4067

**Sec. 5713.03.** (A) The county auditor, from the best 4068  
sources of information available, shall determine, as nearly as 4069  
practicable, the true value of the fee simple estate, as if 4070  
unencumbered but subject to any effects from the exercise of 4071  
police powers or from other governmental actions, of each 4072  
separate tract, lot, or parcel of real property and of 4073  
buildings, structures, and improvements located thereon and the 4074  
current agricultural use value of land valued for tax purposes 4075  
in accordance with section 5713.31 of the Revised Code, in every 4076  
district, according to the rules prescribed by this chapter and 4077  
section 5715.01 of the Revised Code, and in accordance with the 4078  
uniform rules and methods of valuing and assessing real property 4079  
as adopted, prescribed, and promulgated by the tax commissioner. 4080  
The auditor shall determine the taxable value of all real 4081  
property by reducing its true or current agricultural use value 4082  
by the percentage ordered by the commissioner. In determining 4083  
the true value of any tract, lot, or parcel of real estate under 4084

this section, if such tract, lot, or parcel has been the subject 4085  
of an arm's length sale between a willing seller and a willing 4086  
buyer within a reasonable length of time, either before or after 4087  
the tax lien date, the auditor may consider the sale price of 4088  
such tract, lot, or parcel to be the true value for taxation 4089  
purposes. However, the sale price in an arm's length transaction 4090  
between a willing seller and a willing buyer shall not be 4091  
considered the true value of the property sold if subsequent to 4092  
the sale: 4093

~~(A)~~ (1) The tract, lot, or parcel of real estate loses 4094  
value due to some casualty; 4095

~~(B)~~ (2) An improvement is added to the property. 4096

Nothing in this section or section 5713.01 of the Revised 4097  
Code and no rule adopted under section 5715.01 of the Revised 4098  
Code shall require the county auditor to change the true value 4099  
in money of any property in any year except a year in which the 4100  
tax commissioner is required to determine under section 5715.24 4101  
of the Revised Code whether the property has been assessed as 4102  
required by law. 4103

(B) Pursuant to division (A) of this section, the county 4104  
auditor may determine the true value of real property that is 4105  
part of a qualified low-income housing tax credit project 4106  
through use of one or more of the market-data approach, the 4107  
income approach, or the cost approach. 4108

As used in division (B) of this section, "low-income 4109  
housing tax credit project" means a qualified low-income housing 4110  
project during its compliance period, as those terms are defined 4111  
by section 42 of the Internal Revenue Code. 4112

(C) The county auditor shall adopt and use a real property 4113



record approved by the commissioner for each tract, lot, or 4114  
parcel of real property, setting forth the true and taxable 4115  
value of land and, in the case of land valued in accordance with 4116  
section 5713.31 of the Revised Code, its current agricultural 4117  
use value, the number of acres of arable land, permanent pasture 4118  
land, woodland, and wasteland in each tract, lot, or parcel. The 4119  
auditor shall record pertinent information and the true and 4120  
taxable value of each building, structure, or improvement to 4121  
land, which value shall be included as a separate part of the 4122  
total value of each tract, lot, or parcel of real property. 4123

**Sec. 5721.03.** (A) At the time of making the delinquent 4124  
land list, as provided in section 5721.011 of the Revised Code, 4125  
the county auditor shall compile a delinquent tax list 4126  
consisting of all lands on the delinquent land list on which 4127  
taxes have become delinquent at the close of the collection 4128  
period immediately preceding the making of the delinquent land 4129  
list. The auditor shall also compile a delinquent vacant land 4130  
tax list of all delinquent vacant lands prior to the institution 4131  
of any foreclosure and forfeiture actions against delinquent 4132  
vacant lands under section 5721.14 of the Revised Code or any 4133  
foreclosure actions against delinquent vacant lands under 4134  
section 5721.18 of the Revised Code. 4135

The delinquent tax list, and the delinquent vacant land 4136  
tax list if one is compiled, shall contain all of the 4137  
information included on the delinquent land list, except that, 4138  
if the auditor's records show that the name of the person in 4139  
whose name the property currently is listed is not the name that 4140  
appears on the delinquent land list, the name used in the 4141  
delinquent tax list or the delinquent vacant land tax list shall 4142  
be the name of the person the auditor's records show as the 4143  
person in whose name the property currently is listed. 4144

Lands that have been included in a previously published 4145  
delinquent tax list shall not be included in the delinquent tax 4146  
list so long as taxes have remained delinquent on such lands for 4147  
the entire intervening time. 4148

In either list, there may be included lands that have been 4149  
omitted in error from a prior list and lands with respect to 4150  
which the auditor has received a certification that a delinquent 4151  
tax contract has become void since the publication of the last 4152  
previously published list, provided the name of the owner was 4153  
stricken from a prior list under section 5721.02 of the Revised 4154  
Code. 4155

(B) (1) The auditor shall cause the delinquent tax list and 4156  
the delinquent vacant land tax list, if one is compiled, to be 4157  
published twice within sixty days after the delivery of the 4158  
delinquent land duplicate to the county treasurer~~7~~. The first 4159  
publication shall be made in a newspaper of general circulation 4160  
in the county. The ~~newspaper~~ second publication may be made 4161  
either in a newspaper of general circulation in the county or on 4162  
a web site maintained or approved by the county. If the second 4163  
publication is made on such a web site, the auditor shall remove 4164  
or cause to be removed the list or lists from that web site two 4165  
weeks after publication. 4166

(2) When publication is made in a newspaper of general 4167  
circulation in the county, the auditor shall comply with the 4168  
following requirements: 4169

(a) The newspaper shall meet the requirements of section 4170  
7.12 of the Revised Code. The auditor may publish the list or 4171  
lists on a preprinted insert in the newspaper. The cost of the 4172  
second newspaper publication of the list or lists, if 4173  
applicable, shall not exceed three-fourths of the cost of the 4174

first publication of the list or lists. 4175

(b) The auditor shall insert display notices of the 4176  
forthcoming publication of the delinquent tax list and, if it is 4177  
to be published, the delinquent vacant land tax list once a week 4178  
for two consecutive weeks in ~~a the newspaper of general~~ 4179  
~~circulation in the county~~. The display notices shall contain the 4180  
times and methods of payment of taxes provided by law, including 4181  
information concerning installment payments made in accordance 4182  
with a written delinquent tax contract. The display notice for 4183  
the delinquent tax list also shall include a notice that an 4184  
interest charge will accrue on accounts remaining unpaid after 4185  
the last day of November unless the taxpayer enters into a 4186  
written delinquent tax contract to pay such taxes in 4187  
installments. The display notice for the delinquent vacant land 4188  
tax list, if it is to be published, also shall include a notice 4189  
that delinquent vacant lands in the list are lands on which 4190  
taxes have remained unpaid for one year after being certified 4191  
delinquent, and that they are subject to foreclosure proceedings 4192  
as provided in section 323.25, sections 323.65 to 323.79, or 4193  
section 5721.18 of the Revised Code, or foreclosure and 4194  
forfeiture proceedings as provided in section 5721.14 of the 4195  
Revised Code. Each display notice also shall state that the 4196  
lands are subject to a tax certificate sale under section 4197  
5721.32 or 5721.33 of the Revised Code or assignment to a county 4198  
land reutilization corporation, as the case may be, and shall 4199  
include any other information that the auditor considers 4200  
pertinent to the purpose of the notice. The display notices 4201  
shall be furnished by the auditor to the newspaper selected to 4202  
publish the lists at least ten days before their first 4203  
publication. 4204

~~(2)~~ (c) Publication of the list or lists may be made by a 4205

newspaper in installments, provided the complete publication of 4206  
each list is made twice during the sixty-day period as provided 4207  
in division (B)(1) of this section. 4208

(3) ~~There shall be attached to the~~ The delinquent tax list 4209  
shall be accompanied by a notice that the delinquent lands will 4210  
be certified for foreclosure by the auditor unless the taxes, 4211  
assessments, interest, and penalties due and owing on them are 4212  
paid. ~~There shall be attached to the~~ If a delinquent vacant land 4213  
tax list, ~~if it~~ is to be published, it shall be accompanied by a 4214  
notice that delinquent vacant lands will be certified for 4215  
foreclosure or foreclosure and forfeiture by the auditor unless 4216  
the taxes, assessments, interest, and penalties due and owing on 4217  
them are paid within twenty-eight days after the final 4218  
publication of the notice. 4219

(4) The auditor shall review the first publication of each 4220  
list for accuracy and completeness and may correct any errors 4221  
appearing in the list in the second publication. 4222

(5) Nothing in this section prohibits a foreclosure action 4223  
from being brought against a parcel of land under section 4224  
323.25, sections 323.65 to 323.79, or section 5721.18 of the 4225  
Revised Code before the delinquent tax list or delinquent vacant 4226  
land tax list that includes the parcel is published pursuant to 4227  
division (B)(1) of this section if the list is not published 4228  
within the time prescribed by that division. 4229

(C) For the purposes of section 5721.18 of the Revised 4230  
Code, land is first certified delinquent on the date of the 4231  
certification of the delinquent land list containing that land. 4232

**Sec. 5747.01.** Except as otherwise expressly provided or 4233  
clearly appearing from the context, any term used in this 4234

chapter that is not otherwise defined in this section has the 4235  
same meaning as when used in a comparable context in the laws of 4236  
the United States relating to federal income taxes or if not 4237  
used in a comparable context in those laws, has the same meaning 4238  
as in section 5733.40 of the Revised Code. Any reference in this 4239  
chapter to the Internal Revenue Code includes other laws of the 4240  
United States relating to federal income taxes. 4241

As used in this chapter: 4242

(A) "Adjusted gross income" or "Ohio adjusted gross 4243  
income" means federal adjusted gross income, as defined and used 4244  
in the Internal Revenue Code, adjusted as provided in this 4245  
section: 4246

(1) Add interest or dividends on obligations or securities 4247  
of any state or of any political subdivision or authority of any 4248  
state, other than this state and its subdivisions and 4249  
authorities. 4250

(2) Add interest or dividends on obligations of any 4251  
authority, commission, instrumentality, territory, or possession 4252  
of the United States to the extent that the interest or 4253  
dividends are exempt from federal income taxes but not from 4254  
state income taxes. 4255

(3) Deduct interest or dividends on obligations of the 4256  
United States and its territories and possessions or of any 4257  
authority, commission, or instrumentality of the United States 4258  
to the extent that the interest or dividends are included in 4259  
federal adjusted gross income but exempt from state income taxes 4260  
under the laws of the United States. 4261

(4) Deduct disability and survivor's benefits to the 4262  
extent included in federal adjusted gross income. 4263

(5) Deduct the following, to the extent not otherwise	4264
deducted or excluded in computing federal or Ohio adjusted gross	4265
income:	4266
(a) Benefits under Title II of the Social Security Act and	4267
tier 1 railroad retirement;	4268
(b) Railroad retirement benefits, other than tier 1	4269
railroad retirement benefits, to the extent such amounts are	4270
exempt from state taxation under federal law.	4271
(6) Deduct the amount of wages and salaries, if any, not	4272
otherwise allowable as a deduction but that would have been	4273
allowable as a deduction in computing federal adjusted gross	4274
income for the taxable year, had the work opportunity tax credit	4275
allowed and determined under sections 38, 51, and 52 of the	4276
Internal Revenue Code not been in effect.	4277
(7) Deduct any interest or interest equivalent on public	4278
obligations and purchase obligations to the extent that the	4279
interest or interest equivalent is included in federal adjusted	4280
gross income.	4281
(8) Add any loss or deduct any gain resulting from the	4282
sale, exchange, or other disposition of public obligations to	4283
the extent that the loss has been deducted or the gain has been	4284
included in computing federal adjusted gross income.	4285
(9) Deduct or add amounts, as provided under section	4286
5747.70 of the Revised Code, related to contributions to	4287
variable college savings program accounts made or tuition units	4288
purchased pursuant to Chapter 3334. of the Revised Code.	4289
(10) (a) Deduct, to the extent not otherwise allowable as a	4290
deduction or exclusion in computing federal or Ohio adjusted	4291
gross income for the taxable year, the amount the taxpayer paid	4292

during the taxable year for medical care insurance and qualified 4293  
long-term care insurance for the taxpayer, the taxpayer's 4294  
spouse, and dependents. No deduction for medical care insurance 4295  
under division (A) (10) (a) of this section shall be allowed 4296  
either to any taxpayer who is eligible to participate in any 4297  
subsidized health plan maintained by any employer of the 4298  
taxpayer or of the taxpayer's spouse, or to any taxpayer who is 4299  
entitled to, or on application would be entitled to, benefits 4300  
under part A of Title XVIII of the "Social Security Act," 49 4301  
Stat. 620 (1935), 42 U.S.C. 301, as amended. For the purposes of 4302  
division (A) (10) (a) of this section, "subsidized health plan" 4303  
means a health plan for which the employer pays any portion of 4304  
the plan's cost. The deduction allowed under division (A) (10) (a) 4305  
of this section shall be the net of any related premium refunds, 4306  
related premium reimbursements, or related insurance premium 4307  
dividends received during the taxable year. 4308

(b) Deduct, to the extent not otherwise deducted or 4309  
excluded in computing federal or Ohio adjusted gross income 4310  
during the taxable year, the amount the taxpayer paid during the 4311  
taxable year, not compensated for by any insurance or otherwise, 4312  
for medical care of the taxpayer, the taxpayer's spouse, and 4313  
dependents, to the extent the expenses exceed seven and one-half 4314  
per cent of the taxpayer's federal adjusted gross income. 4315

(c) For purposes of division (A) (10) of this section, 4316  
"medical care" has the meaning given in section 213 of the 4317  
Internal Revenue Code, subject to the special rules, 4318  
limitations, and exclusions set forth therein, and "qualified 4319  
long-term care" has the same meaning given in section 7702B(c) 4320  
of the Internal Revenue Code. Solely for purposes of division 4321  
(A) (10) (a) of this section, "dependent" includes a person who 4322  
otherwise would be a "qualifying relative" and thus a 4323

"dependent" under section 152 of the Internal Revenue Code but 4324  
for the fact that the person fails to meet the income and 4325  
support limitations under section 152(d)(1)(B) and (C) of the 4326  
Internal Revenue Code. 4327

(11)(a) Deduct any amount included in federal adjusted 4328  
gross income solely because the amount represents a 4329  
reimbursement or refund of expenses that in any year the 4330  
taxpayer had deducted as an itemized deduction pursuant to 4331  
section 63 of the Internal Revenue Code and applicable United 4332  
States department of the treasury regulations. The deduction 4333  
otherwise allowed under division (A)(11)(a) of this section 4334  
shall be reduced to the extent the reimbursement is attributable 4335  
to an amount the taxpayer deducted under this section in any 4336  
taxable year. 4337

(b) Add any amount not otherwise included in Ohio adjusted 4338  
gross income for any taxable year to the extent that the amount 4339  
is attributable to the recovery during the taxable year of any 4340  
amount deducted or excluded in computing federal or Ohio 4341  
adjusted gross income in any taxable year. 4342

(12) Deduct any portion of the deduction described in 4343  
section 1341(a)(2) of the Internal Revenue Code, for repaying 4344  
previously reported income received under a claim of right, that 4345  
meets both of the following requirements: 4346

(a) It is allowable for repayment of an item that was 4347  
included in the taxpayer's adjusted gross income for a prior 4348  
taxable year and did not qualify for a credit under division (A) 4349  
or (B) of section 5747.05 of the Revised Code for that year; 4350

(b) It does not otherwise reduce the taxpayer's adjusted 4351  
gross income for the current or any other taxable year. 4352



(13) Deduct an amount equal to the deposits made to, and 4353  
net investment earnings of, a medical savings account during the 4354  
taxable year, in accordance with section 3924.66 of the Revised 4355  
Code. The deduction allowed by division (A) (13) of this section 4356  
does not apply to medical savings account deposits and earnings 4357  
otherwise deducted or excluded for the current or any other 4358  
taxable year from the taxpayer's federal adjusted gross income. 4359

(14) (a) Add an amount equal to the funds withdrawn from a 4360  
medical savings account during the taxable year, and the net 4361  
investment earnings on those funds, when the funds withdrawn 4362  
were used for any purpose other than to reimburse an account 4363  
holder for, or to pay, eligible medical expenses, in accordance 4364  
with section 3924.66 of the Revised Code; 4365

(b) Add the amounts distributed from a medical savings 4366  
account under division (A) (2) of section 3924.68 of the Revised 4367  
Code during the taxable year. 4368

(15) Add any amount claimed as a credit under section 4369  
5747.059 of the Revised Code to the extent that such amount 4370  
satisfies either of the following: 4371

(a) The amount was deducted or excluded from the 4372  
computation of the taxpayer's federal adjusted gross income as 4373  
required to be reported for the taxpayer's taxable year under 4374  
the Internal Revenue Code; 4375

(b) The amount resulted in a reduction of the taxpayer's 4376  
federal adjusted gross income as required to be reported for any 4377  
of the taxpayer's taxable years under the Internal Revenue Code. 4378

(16) Deduct the amount contributed by the taxpayer to an 4379  
individual development account program established by a county 4380  
department of job and family services pursuant to sections 4381

329.11 to 329.14 of the Revised Code for the purpose of matching 4382  
funds deposited by program participants. On request of the tax 4383  
commissioner, the taxpayer shall provide any information that, 4384  
in the tax commissioner's opinion, is necessary to establish the 4385  
amount deducted under division (A)(16) of this section. 4386

(17)(a)(i) Subject to divisions (A)(17)(a)(iii), (iv), and 4387  
(v) of this section, add five-sixths of the amount of 4388  
depreciation expense allowed by subsection (k) of section 168 of 4389  
the Internal Revenue Code, including the taxpayer's 4390  
proportionate or distributive share of the amount of 4391  
depreciation expense allowed by that subsection to a pass- 4392  
through entity in which the taxpayer has a direct or indirect 4393  
ownership interest. 4394

(ii) Subject to divisions (A)(17)(a)(iii), (iv), and (v) 4395  
of this section, add five-sixths of the amount of qualifying 4396  
section 179 depreciation expense, including the taxpayer's 4397  
proportionate or distributive share of the amount of qualifying 4398  
section 179 depreciation expense allowed to any pass-through 4399  
entity in which the taxpayer has a direct or indirect ownership 4400  
interest. 4401

(iii) Subject to division (A)(17)(a)(v) of this section, 4402  
for taxable years beginning in 2012 or thereafter, if the 4403  
increase in income taxes withheld by the taxpayer is equal to or 4404  
greater than ten per cent of income taxes withheld by the 4405  
taxpayer during the taxpayer's immediately preceding taxable 4406  
year, "two-thirds" shall be substituted for "five-sixths" for 4407  
the purpose of divisions (A)(17)(a)(i) and (ii) of this section. 4408

(iv) Subject to division (A)(17)(a)(v) of this section, 4409  
for taxable years beginning in 2012 or thereafter, a taxpayer is 4410  
not required to add an amount under division (A)(17) of this 4411

section if the increase in income taxes withheld by the taxpayer 4412  
and by any pass-through entity in which the taxpayer has a 4413  
direct or indirect ownership interest is equal to or greater 4414  
than the sum of (I) the amount of qualifying section 179 4415  
depreciation expense and (II) the amount of depreciation expense 4416  
allowed to the taxpayer by subsection (k) of section 168 of the 4417  
Internal Revenue Code, and including the taxpayer's 4418  
proportionate or distributive shares of such amounts allowed to 4419  
any such pass-through entities. 4420

(v) If a taxpayer directly or indirectly incurs a net 4421  
operating loss for the taxable year for federal income tax 4422  
purposes, to the extent such loss resulted from depreciation 4423  
expense allowed by subsection (k) of section 168 of the Internal 4424  
Revenue Code and by qualifying section 179 depreciation expense, 4425  
"the entire" shall be substituted for "five-sixths of the" for 4426  
the purpose of divisions (A) (17) (a) (i) and (ii) of this section. 4427

The tax commissioner, under procedures established by the 4428  
commissioner, may waive the add-backs related to a pass-through 4429  
entity if the taxpayer owns, directly or indirectly, less than 4430  
five per cent of the pass-through entity. 4431

(b) Nothing in division (A) (17) of this section shall be 4432  
construed to adjust or modify the adjusted basis of any asset. 4433

(c) To the extent the add-back required under division (A) 4434  
(17) (a) of this section is attributable to property generating 4435  
nonbusiness income or loss allocated under section 5747.20 of 4436  
the Revised Code, the add-back shall be situated to the same 4437  
location as the nonbusiness income or loss generated by the 4438  
property for the purpose of determining the credit under 4439  
division (A) of section 5747.05 of the Revised Code. Otherwise, 4440  
the add-back shall be apportioned, subject to one or more of the 4441

four alternative methods of apportionment enumerated in section 4442  
5747.21 of the Revised Code. 4443

(d) For the purposes of division (A) (17) (a) (v) of this 4444  
section, net operating loss carryback and carryforward shall not 4445  
include the allowance of any net operating loss deduction 4446  
carryback or carryforward to the taxable year to the extent such 4447  
loss resulted from depreciation allowed by section 168(k) of the 4448  
Internal Revenue Code and by the qualifying section 179 4449  
depreciation expense amount. 4450

(e) For the purposes of divisions (A) (17) and (18) of this 4451  
section: 4452

(i) "Income taxes withheld" means the total amount 4453  
withheld and remitted under sections 5747.06 and 5747.07 of the 4454  
Revised Code by an employer during the employer's taxable year. 4455

(ii) "Increase in income taxes withheld" means the amount 4456  
by which the amount of income taxes withheld by an employer 4457  
during the employer's current taxable year exceeds the amount of 4458  
income taxes withheld by that employer during the employer's 4459  
immediately preceding taxable year. 4460

(iii) "Qualifying section 179 depreciation expense" means 4461  
the difference between (I) the amount of depreciation expense 4462  
directly or indirectly allowed to a taxpayer under section 179 4463  
of the Internal Revised Code, and (II) the amount of 4464  
depreciation expense directly or indirectly allowed to the 4465  
taxpayer under section 179 of the Internal Revenue Code as that 4466  
section existed on December 31, 2002. 4467

(18) (a) If the taxpayer was required to add an amount 4468  
under division (A) (17) (a) of this section for a taxable year, 4469  
deduct one of the following: 4470

(i) One-fifth of the amount so added for each of the five 4471  
succeeding taxable years if the amount so added was five-sixths 4472  
of qualifying section 179 depreciation expense or depreciation 4473  
expense allowed by subsection (k) of section 168 of the Internal 4474  
Revenue Code; 4475

(ii) One-half of the amount so added for each of the two 4476  
succeeding taxable years if the amount so added was two-thirds 4477  
of such depreciation expense; 4478

(iii) One-sixth of the amount so added for each of the six 4479  
succeeding taxable years if the entire amount of such 4480  
depreciation expense was so added. 4481

(b) If the amount deducted under division (A) (18) (a) of 4482  
this section is attributable to an add-back allocated under 4483  
division (A) (17) (c) of this section, the amount deducted shall 4484  
be situated to the same location. Otherwise, the add-back shall 4485  
be apportioned using the apportionment factors for the taxable 4486  
year in which the deduction is taken, subject to one or more of 4487  
the four alternative methods of apportionment enumerated in 4488  
section 5747.21 of the Revised Code. 4489

(c) No deduction is available under division (A) (18) (a) of 4490  
this section with regard to any depreciation allowed by section 4491  
168(k) of the Internal Revenue Code and by the qualifying 4492  
section 179 depreciation expense amount to the extent that such 4493  
depreciation results in or increases a federal net operating 4494  
loss carryback or carryforward. If no such deduction is 4495  
available for a taxable year, the taxpayer may carry forward the 4496  
amount not deducted in such taxable year to the next taxable 4497  
year and add that amount to any deduction otherwise available 4498  
under division (A) (18) (a) of this section for that next taxable 4499  
year. The carryforward of amounts not so deducted shall continue 4500

until the entire addition required by division (A) (17) (a) of 4501  
this section has been deducted. 4502

(19) Deduct, to the extent not otherwise deducted or 4503  
excluded in computing federal or Ohio adjusted gross income for 4504  
the taxable year, the amount the taxpayer received during the 4505  
taxable year as reimbursement for life insurance premiums under 4506  
section 5919.31 of the Revised Code. 4507

(20) Deduct, to the extent not otherwise deducted or 4508  
excluded in computing federal or Ohio adjusted gross income for 4509  
the taxable year, the amount the taxpayer received during the 4510  
taxable year as a death benefit paid by the adjutant general 4511  
under section 5919.33 of the Revised Code. 4512

(21) Deduct, to the extent included in federal adjusted 4513  
gross income and not otherwise allowable as a deduction or 4514  
exclusion in computing federal or Ohio adjusted gross income for 4515  
the taxable year, military pay and allowances received by the 4516  
taxpayer during the taxable year for active duty service in the 4517  
United States army, air force, navy, marine corps, or coast 4518  
guard or reserve components thereof or the national guard. The 4519  
deduction may not be claimed for military pay and allowances 4520  
received by the taxpayer while the taxpayer is stationed in this 4521  
state. 4522

(22) Deduct, to the extent not otherwise allowable as a 4523  
deduction or exclusion in computing federal or Ohio adjusted 4524  
gross income for the taxable year and not otherwise compensated 4525  
for by any other source, the amount of qualified organ donation 4526  
expenses incurred by the taxpayer during the taxable year, not 4527  
to exceed ten thousand dollars. A taxpayer may deduct qualified 4528  
organ donation expenses only once for all taxable years 4529  
beginning with taxable years beginning in 2007. 4530

For the purposes of division (A) (22) of this section: 4531

(a) "Human organ" means all or any portion of a human 4532  
liver, pancreas, kidney, intestine, or lung, and any portion of 4533  
human bone marrow. 4534

(b) "Qualified organ donation expenses" means travel 4535  
expenses, lodging expenses, and wages and salary forgone by a 4536  
taxpayer in connection with the taxpayer's donation, while 4537  
living, of one or more of the taxpayer's human organs to another 4538  
human being. 4539

(23) Deduct, to the extent not otherwise deducted or 4540  
excluded in computing federal or Ohio adjusted gross income for 4541  
the taxable year, amounts received by the taxpayer as retired 4542  
personnel pay for service in the uniformed services or reserve 4543  
components thereof, or the national guard, or received by the 4544  
surviving spouse or former spouse of such a taxpayer under the 4545  
survivor benefit plan on account of such a taxpayer's death. If 4546  
the taxpayer receives income on account of retirement paid under 4547  
the federal civil service retirement system or federal employees 4548  
retirement system, or under any successor retirement program 4549  
enacted by the congress of the United States that is established 4550  
and maintained for retired employees of the United States 4551  
government, and such retirement income is based, in whole or in 4552  
part, on credit for the taxpayer's uniformed service, the 4553  
deduction allowed under this division shall include only that 4554  
portion of such retirement income that is attributable to the 4555  
taxpayer's uniformed service, to the extent that portion of such 4556  
retirement income is otherwise included in federal adjusted 4557  
gross income and is not otherwise deducted under this section. 4558  
Any amount deducted under division (A) (23) of this section is 4559  
not included in a taxpayer's adjusted gross income for the 4560

purposes of section 5747.055 of the Revised Code. No amount may 4561  
be deducted under division (A) (23) of this section on the basis 4562  
of which a credit was claimed under section 5747.055 of the 4563  
Revised Code. 4564

(24) Deduct, to the extent not otherwise deducted or 4565  
excluded in computing federal or Ohio adjusted gross income for 4566  
the taxable year, the amount the taxpayer received during the 4567  
taxable year from the military injury relief fund created in 4568  
section 5902.05 of the Revised Code. 4569

(25) Deduct, to the extent not otherwise deducted or 4570  
excluded in computing federal or Ohio adjusted gross income for 4571  
the taxable year, the amount the taxpayer received as a veterans 4572  
bonus during the taxable year from the Ohio department of 4573  
veterans services as authorized by Section 2r of Article VIII, 4574  
Ohio Constitution. 4575

(26) Deduct, to the extent not otherwise deducted or 4576  
excluded in computing federal or Ohio adjusted gross income for 4577  
the taxable year, any income derived from a transfer agreement 4578  
or from the enterprise transferred under that agreement under 4579  
section 4313.02 of the Revised Code. 4580

(27) Deduct, to the extent not otherwise deducted or 4581  
excluded in computing federal or Ohio adjusted gross income for 4582  
the taxable year, Ohio college opportunity or federal Pell grant 4583  
amounts received by the taxpayer or the taxpayer's spouse or 4584  
dependent pursuant to section 3333.122 of the Revised Code or 20 4585  
U.S.C. 1070a, et seq., and used to pay room or board furnished 4586  
by the educational institution for which the grant was awarded 4587  
at the institution's facilities, including meal plans 4588  
administered by the institution. For the purposes of this 4589  
division, receipt of a grant includes the distribution of a 4590



grant directly to an educational institution and the crediting 4591  
of the grant to the enrollee's account with the institution. 4592

(28) Deduct from the portion of an individual's federal 4593  
adjusted gross income that is business income, to the extent not 4594  
otherwise deducted or excluded in computing federal adjusted 4595  
gross income for the taxable year, one hundred twenty-five 4596  
thousand dollars for each spouse if spouses file separate 4597  
returns under section 5747.08 of the Revised Code or two hundred 4598  
fifty thousand dollars for all other individuals. 4599

(29) Deduct, as provided under section 5747.78 of the 4600  
Revised Code, contributions to ABLE savings accounts made in 4601  
accordance with sections 113.50 to 113.56 of the Revised Code. 4602

(30) (a) Deduct, to the extent not otherwise deducted or 4603  
excluded in computing federal or Ohio adjusted gross income 4604  
during the taxable year, all of the following: 4605

(i) Compensation paid to a qualifying employee described 4606  
in division (A) (14) (a) of section 5703.94 of the Revised Code to 4607  
the extent such compensation is for disaster work conducted in 4608  
this state during a disaster response period pursuant to a 4609  
qualifying solicitation received by the employee's employer; 4610

(ii) Compensation paid to a qualifying employee described 4611  
in division (A) (14) (b) of section 5703.94 of the Revised Code to 4612  
the extent such compensation is for disaster work conducted in 4613  
this state by the employee during the disaster response period 4614  
on critical infrastructure owned or used by the employee's 4615  
employer; 4616

(iii) Income received by an out-of-state disaster business 4617  
for disaster work conducted in this state during a disaster 4618  
response period, or, if the out-of-state disaster business is a 4619

pass-through entity, a taxpayer's distributive share of the 4620  
pass-through entity's income from the business conducting 4621  
disaster work in this state during a disaster response period, 4622  
if, in either case, the disaster work is conducted pursuant to a 4623  
qualifying solicitation received by the business. 4624

(b) All terms used in division (A) (30) of this section 4625  
have the same meanings as in section 5703.94 of the Revised 4626  
Code. 4627

(31) For a taxpayer who is a qualifying Ohio educator, 4628  
deduct, to the extent not otherwise deducted or excluded in 4629  
computing federal or Ohio adjusted gross income for the taxable 4630  
year, the lesser of two hundred fifty dollars or the amount of 4631  
expenses described in subsections (a) (2) (D) (i) and (ii) of 4632  
section 62 of the Internal Revenue Code paid or incurred by the 4633  
taxpayer during the taxpayer's taxable year in excess of the 4634  
amount the taxpayer is authorized to deduct for that taxable 4635  
year under subsection (a) (2) (D) of that section. 4636

(32) Deduct, to the extent not otherwise deducted or 4637  
excluded in computing federal or Ohio adjusted gross income for 4638  
the taxable year, amounts received by the taxpayer as a 4639  
disability severance payment, computed under 10 U.S.C. 1212, 4640  
following discharge or release under honorable conditions from 4641  
the armed forces, as defined by 10 U.S.C. 101. 4642

(33) Deduct, to the extent not otherwise deducted or 4643  
excluded in computing federal adjusted gross income or Ohio 4644  
adjusted gross income, amounts not subject to tax due to an 4645  
agreement entered into under division (A) (2) of section 5747.05 4646  
of the Revised Code. 4647

(34) Deduct amounts as provided under section 5747.79 of 4648

the Revised Code related to the taxpayer's qualifying capital gains and deductible payroll. 4649  
4650

To the extent a qualifying capital gain described under division (A) (34) of this section is business income, the taxpayer shall deduct those gains under this division before deducting any such gains under division (A) (28) of this section. 4651  
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(35) (a) For taxable years beginning in or after 2026, deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year: 4655  
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(i) One hundred per cent of the capital gain received by the taxpayer in the taxable year from a qualifying interest in an Ohio venture capital operating company attributable to the company's investments in Ohio businesses during the period for which the company was an Ohio venture operating company; and 4659  
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(ii) Fifty per cent of the capital gain received by the taxpayer in the taxable year from a qualifying interest in an Ohio venture capital operating company attributable to the company's investments in all other businesses during the period for which the company was an Ohio venture operating company. 4664  
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4668

(b) Add amounts previously deducted by the taxpayer under division (A) (35) (a) of this section if the director of development certifies to the tax commissioner that the requirements for the deduction were not met. 4669  
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(c) All terms used in division (A) (35) of this section have the same meanings as in section 122.851 of the Revised Code. 4673  
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(d) To the extent a capital gain described in division (A) (35) (a) of this section is business income, the taxpayer shall 4676  
4677

apply that division before applying division (A) (28) of this 4678  
section. 4679

(36) Add, to the extent not otherwise included in 4680  
computing federal or Ohio adjusted gross income for any taxable 4681  
year, the taxpayer's proportionate share of the amount of the 4682  
tax levied under section 5747.38 of the Revised Code and paid by 4683  
an electing pass-through entity for the taxable year. 4684

(37) Deduct, to the extent not otherwise deducted or 4685  
excluded in computing federal or Ohio adjusted gross income for 4686  
the taxable year, amounts delivered to a qualifying institution 4687  
pursuant to section 3333.128 of the Revised Code for the benefit 4688  
of the taxpayer or the taxpayer's spouse or dependent. 4689

(38) Deduct, to the extent not otherwise deducted or 4690  
excluded in computing federal or Ohio adjusted gross income for 4691  
the taxable year, amounts received under the Ohio adoption grant 4692  
program pursuant to section 5101.191 of the Revised Code. 4693

(B) "Business income" means income, including gain or 4694  
loss, arising from transactions, activities, and sources in the 4695  
regular course of a trade or business and includes income, gain, 4696  
or loss from real property, tangible property, and intangible 4697  
property if the acquisition, rental, management, and disposition 4698  
of the property constitute integral parts of the regular course 4699  
of a trade or business operation. "Business income" includes 4700  
income, including gain or loss, from a partial or complete 4701  
liquidation of a business, including, but not limited to, gain 4702  
or loss from the sale or other disposition of goodwill or the 4703  
sale of an equity or ownership interest in a business. 4704

As used in this division, the "sale of an equity or 4705  
ownership interest in a business" means sales to which either or 4706

both of the following apply: 4707

(1) The sale is treated for federal income tax purposes as 4708  
the sale of assets. 4709

(2) The seller materially participated, as described in 26 4710  
C.F.R. 1.469-5T, in the activities of the business during the 4711  
taxable year in which the sale occurs or during any of the five 4712  
preceding taxable years. 4713

(C) "Nonbusiness income" means all income other than 4714  
business income and may include, but is not limited to, 4715  
compensation, rents and royalties from real or tangible personal 4716  
property, capital gains, interest, dividends and distributions, 4717  
patent or copyright royalties, or lottery winnings, prizes, and 4718  
awards. 4719

(D) "Compensation" means any form of remuneration paid to 4720  
an employee for personal services. 4721

(E) "Fiduciary" means a guardian, trustee, executor, 4722  
administrator, receiver, conservator, or any other person acting 4723  
in any fiduciary capacity for any individual, trust, or estate. 4724

(F) "Fiscal year" means an accounting period of twelve 4725  
months ending on the last day of any month other than December. 4726

(G) "Individual" means any natural person. 4727

(H) "Internal Revenue Code" means the "Internal Revenue 4728  
Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 4729

(I) "Resident" means any of the following: 4730

(1) An individual who is domiciled in this state, subject 4731  
to section 5747.24 of the Revised Code; 4732

(2) The estate of a decedent who at the time of death was 4733

domiciled in this state. The domicile tests of section 5747.24 4734  
of the Revised Code are not controlling for purposes of division 4735  
(I) (2) of this section. 4736

(3) A trust that, in whole or part, resides in this state. 4737  
If only part of a trust resides in this state, the trust is a 4738  
resident only with respect to that part. 4739

For the purposes of division (I) (3) of this section: 4740

(a) A trust resides in this state for the trust's current 4741  
taxable year to the extent, as described in division (I) (3) (d) 4742  
of this section, that the trust consists directly or indirectly, 4743  
in whole or in part, of assets, net of any related liabilities, 4744  
that were transferred, or caused to be transferred, directly or 4745  
indirectly, to the trust by any of the following: 4746

(i) A person, a court, or a governmental entity or 4747  
instrumentality on account of the death of a decedent, but only 4748  
if the trust is described in division (I) (3) (e) (i) or (ii) of 4749  
this section; 4750

(ii) A person who was domiciled in this state for the 4751  
purposes of this chapter when the person directly or indirectly 4752  
transferred assets to an irrevocable trust, but only if at least 4753  
one of the trust's qualifying beneficiaries is domiciled in this 4754  
state for the purposes of this chapter during all or some 4755  
portion of the trust's current taxable year; 4756

(iii) A person who was domiciled in this state for the 4757  
purposes of this chapter when the trust document or instrument 4758  
or part of the trust document or instrument became irrevocable, 4759  
but only if at least one of the trust's qualifying beneficiaries 4760  
is a resident domiciled in this state for the purposes of this 4761  
chapter during all or some portion of the trust's current 4762

taxable year. If a trust document or instrument became 4763  
irrevocable upon the death of a person who at the time of death 4764  
was domiciled in this state for purposes of this chapter, that 4765  
person is a person described in division (I) (3) (a) (iii) of this 4766  
section. 4767

(b) A trust is irrevocable to the extent that the 4768  
transferor is not considered to be the owner of the net assets 4769  
of the trust under sections 671 to 678 of the Internal Revenue 4770  
Code. 4771

(c) With respect to a trust other than a charitable lead 4772  
trust, "qualifying beneficiary" has the same meaning as 4773  
"potential current beneficiary" as defined in section 1361(e) (2) 4774  
of the Internal Revenue Code, and with respect to a charitable 4775  
lead trust "qualifying beneficiary" is any current, future, or 4776  
contingent beneficiary, but with respect to any trust 4777  
"qualifying beneficiary" excludes a person or a governmental 4778  
entity or instrumentality to any of which a contribution would 4779  
qualify for the charitable deduction under section 170 of the 4780  
Internal Revenue Code. 4781

(d) For the purposes of division (I) (3) (a) of this 4782  
section, the extent to which a trust consists directly or 4783  
indirectly, in whole or in part, of assets, net of any related 4784  
liabilities, that were transferred directly or indirectly, in 4785  
whole or part, to the trust by any of the sources enumerated in 4786  
that division shall be ascertained by multiplying the fair 4787  
market value of the trust's assets, net of related liabilities, 4788  
by the qualifying ratio, which shall be computed as follows: 4789

(i) The first time the trust receives assets, the 4790  
numerator of the qualifying ratio is the fair market value of 4791  
those assets at that time, net of any related liabilities, from 4792

sources enumerated in division (I) (3) (a) of this section. The 4793  
denominator of the qualifying ratio is the fair market value of 4794  
all the trust's assets at that time, net of any related 4795  
liabilities. 4796

(ii) Each subsequent time the trust receives assets, a 4797  
revised qualifying ratio shall be computed. The numerator of the 4798  
revised qualifying ratio is the sum of (1) the fair market value 4799  
of the trust's assets immediately prior to the subsequent 4800  
transfer, net of any related liabilities, multiplied by the 4801  
qualifying ratio last computed without regard to the subsequent 4802  
transfer, and (2) the fair market value of the subsequently 4803  
transferred assets at the time transferred, net of any related 4804  
liabilities, from sources enumerated in division (I) (3) (a) of 4805  
this section. The denominator of the revised qualifying ratio is 4806  
the fair market value of all the trust's assets immediately 4807  
after the subsequent transfer, net of any related liabilities. 4808

(iii) Whether a transfer to the trust is by or from any of 4809  
the sources enumerated in division (I) (3) (a) of this section 4810  
shall be ascertained without regard to the domicile of the 4811  
trust's beneficiaries. 4812

(e) For the purposes of division (I) (3) (a) (i) of this 4813  
section: 4814

(i) A trust is described in division (I) (3) (e) (i) of this 4815  
section if the trust is a testamentary trust and the testator of 4816  
that testamentary trust was domiciled in this state at the time 4817  
of the testator's death for purposes of the taxes levied under 4818  
Chapter 5731. of the Revised Code. 4819

(ii) A trust is described in division (I) (3) (e) (ii) of 4820  
this section if the transfer is a qualifying transfer described 4821



in any of divisions (I) (3) (f) (i) to (vi) of this section, the 4822  
trust is an irrevocable inter vivos trust, and at least one of 4823  
the trust's qualifying beneficiaries is domiciled in this state 4824  
for purposes of this chapter during all or some portion of the 4825  
trust's current taxable year. 4826

(f) For the purposes of division (I) (3) (e) (ii) of this 4827  
section, a "qualifying transfer" is a transfer of assets, net of 4828  
any related liabilities, directly or indirectly to a trust, if 4829  
the transfer is described in any of the following: 4830

(i) The transfer is made to a trust, created by the 4831  
decedent before the decedent's death and while the decedent was 4832  
domiciled in this state for the purposes of this chapter, and, 4833  
prior to the death of the decedent, the trust became irrevocable 4834  
while the decedent was domiciled in this state for the purposes 4835  
of this chapter. 4836

(ii) The transfer is made to a trust to which the 4837  
decedent, prior to the decedent's death, had directly or 4838  
indirectly transferred assets, net of any related liabilities, 4839  
while the decedent was domiciled in this state for the purposes 4840  
of this chapter, and prior to the death of the decedent the 4841  
trust became irrevocable while the decedent was domiciled in 4842  
this state for the purposes of this chapter. 4843

(iii) The transfer is made on account of a contractual 4844  
relationship existing directly or indirectly between the 4845  
transferor and either the decedent or the estate of the decedent 4846  
at any time prior to the date of the decedent's death, and the 4847  
decedent was domiciled in this state at the time of death for 4848  
purposes of the taxes levied under Chapter 5731. of the Revised 4849  
Code. 4850

(iv) The transfer is made to a trust on account of a 4851  
contractual relationship existing directly or indirectly between 4852  
the transferor and another person who at the time of the 4853  
decedent's death was domiciled in this state for purposes of 4854  
this chapter. 4855

(v) The transfer is made to a trust on account of the will 4856  
of a testator who was domiciled in this state at the time of the 4857  
testator's death for purposes of the taxes levied under Chapter 4858  
5731. of the Revised Code. 4859

(vi) The transfer is made to a trust created by or caused 4860  
to be created by a court, and the trust was directly or 4861  
indirectly created in connection with or as a result of the 4862  
death of an individual who, for purposes of the taxes levied 4863  
under Chapter 5731. of the Revised Code, was domiciled in this 4864  
state at the time of the individual's death. 4865

(g) The tax commissioner may adopt rules to ascertain the 4866  
part of a trust residing in this state. 4867

(J) "Nonresident" means an individual or estate that is 4868  
not a resident. An individual who is a resident for only part of 4869  
a taxable year is a nonresident for the remainder of that 4870  
taxable year. 4871

(K) "Pass-through entity" has the same meaning as in 4872  
section 5733.04 of the Revised Code. 4873

(L) "Return" means the notifications and reports required 4874  
to be filed pursuant to this chapter for the purpose of 4875  
reporting the tax due and includes declarations of estimated tax 4876  
when so required. 4877

(M) "Taxable year" means the calendar year or the 4878  
taxpayer's fiscal year ending during the calendar year, or 4879

fractional part thereof, upon which the adjusted gross income is 4880  
calculated pursuant to this chapter. 4881

(N) "Taxpayer" means any person subject to the tax imposed 4882  
by section 5747.02 of the Revised Code or any pass-through 4883  
entity that makes the election under division (D) of section 4884  
5747.08 of the Revised Code. 4885

(O) "Dependents" means one of the following: 4886

(1) For taxable years beginning on or after January 1, 4887  
2018, and before January 1, 2026, dependents as defined in the 4888  
Internal Revenue Code; 4889

(2) For all other taxable years, dependents as defined in 4890  
the Internal Revenue Code and as claimed in the taxpayer's 4891  
federal income tax return for the taxable year or which the 4892  
taxpayer would have been permitted to claim had the taxpayer 4893  
filed a federal income tax return. 4894

(P) "Principal county of employment" means, in the case of 4895  
a nonresident, the county within the state in which a taxpayer 4896  
performs services for an employer or, if those services are 4897  
performed in more than one county, the county in which the major 4898  
portion of the services are performed. 4899

(Q) As used in sections 5747.50 to 5747.55 of the Revised 4900  
Code: 4901

(1) "Subdivision" means any county, municipal corporation, 4902  
park district, or township. 4903

(2) "Essential local government purposes" includes all 4904  
functions that any subdivision is required by general law to 4905  
exercise, including like functions that are exercised under a 4906  
charter adopted pursuant to the Ohio Constitution. 4907

(R) "Overpayment" means any amount already paid that exceeds the figure determined to be the correct amount of the tax.

(S) "Taxable income" or "Ohio taxable income" applies only to estates and trusts, and means federal taxable income, as defined and used in the Internal Revenue Code, adjusted as follows:

(1) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations or securities of any state or of any political subdivision or authority of any state, other than this state and its subdivisions and authorities, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S) (1) (a) or (b) of this section:

(a) The net amount is not attributable to the S portion of an electing small business trust and has not been distributed to beneficiaries for the taxable year;

(b) The net amount is attributable to the S portion of an electing small business trust for the taxable year.

(2) Add interest or dividends, net of ordinary, necessary, and reasonable expenses not deducted in computing federal taxable income, on obligations of any authority, commission, instrumentality, territory, or possession of the United States to the extent that the interest or dividends are exempt from federal income taxes but not from state income taxes, but only to the extent that such net amount is not otherwise includible in Ohio taxable income and is described in either division (S) (1) (a) or (b) of this section;

(3) Add the amount of personal exemption allowed to the 4937  
estate pursuant to section 642(b) of the Internal Revenue Code; 4938

(4) Deduct interest or dividends, net of related expenses 4939  
deducted in computing federal taxable income, on obligations of 4940  
the United States and its territories and possessions or of any 4941  
authority, commission, or instrumentality of the United States 4942  
to the extent that the interest or dividends are exempt from 4943  
state taxes under the laws of the United States, but only to the 4944  
extent that such amount is included in federal taxable income 4945  
and is described in either division (S) (1) (a) or (b) of this 4946  
section; 4947

(5) Deduct the amount of wages and salaries, if any, not 4948  
otherwise allowable as a deduction but that would have been 4949  
allowable as a deduction in computing federal taxable income for 4950  
the taxable year, had the work opportunity tax credit allowed 4951  
under sections 38, 51, and 52 of the Internal Revenue Code not 4952  
been in effect, but only to the extent such amount relates 4953  
either to income included in federal taxable income for the 4954  
taxable year or to income of the S portion of an electing small 4955  
business trust for the taxable year; 4956

(6) Deduct any interest or interest equivalent, net of 4957  
related expenses deducted in computing federal taxable income, 4958  
on public obligations and purchase obligations, but only to the 4959  
extent that such net amount relates either to income included in 4960  
federal taxable income for the taxable year or to income of the 4961  
S portion of an electing small business trust for the taxable 4962  
year; 4963

(7) Add any loss or deduct any gain resulting from sale, 4964  
exchange, or other disposition of public obligations to the 4965  
extent that such loss has been deducted or such gain has been 4966

included in computing either federal taxable income or income of 4967  
the S portion of an electing small business trust for the 4968  
taxable year; 4969

(8) Except in the case of the final return of an estate, 4970  
add any amount deducted by the taxpayer on both its Ohio estate 4971  
tax return pursuant to section 5731.14 of the Revised Code, and 4972  
on its federal income tax return in determining federal taxable 4973  
income; 4974

(9) (a) Deduct any amount included in federal taxable 4975  
income solely because the amount represents a reimbursement or 4976  
refund of expenses that in a previous year the decedent had 4977  
deducted as an itemized deduction pursuant to section 63 of the 4978  
Internal Revenue Code and applicable treasury regulations. The 4979  
deduction otherwise allowed under division (S) (9) (a) of this 4980  
section shall be reduced to the extent the reimbursement is 4981  
attributable to an amount the taxpayer or decedent deducted 4982  
under this section in any taxable year. 4983

(b) Add any amount not otherwise included in Ohio taxable 4984  
income for any taxable year to the extent that the amount is 4985  
attributable to the recovery during the taxable year of any 4986  
amount deducted or excluded in computing federal or Ohio taxable 4987  
income in any taxable year, but only to the extent such amount 4988  
has not been distributed to beneficiaries for the taxable year. 4989

(10) Deduct any portion of the deduction described in 4990  
section 1341(a) (2) of the Internal Revenue Code, for repaying 4991  
previously reported income received under a claim of right, that 4992  
meets both of the following requirements: 4993

(a) It is allowable for repayment of an item that was 4994  
included in the taxpayer's taxable income or the decedent's 4995

adjusted gross income for a prior taxable year and did not 4996  
qualify for a credit under division (A) or (B) of section 4997  
5747.05 of the Revised Code for that year. 4998

(b) It does not otherwise reduce the taxpayer's taxable 4999  
income or the decedent's adjusted gross income for the current 5000  
or any other taxable year. 5001

(11) Add any amount claimed as a credit under section 5002  
5747.059 of the Revised Code to the extent that the amount 5003  
satisfies either of the following: 5004

(a) The amount was deducted or excluded from the 5005  
computation of the taxpayer's federal taxable income as required 5006  
to be reported for the taxpayer's taxable year under the 5007  
Internal Revenue Code; 5008

(b) The amount resulted in a reduction in the taxpayer's 5009  
federal taxable income as required to be reported for any of the 5010  
taxpayer's taxable years under the Internal Revenue Code. 5011

(12) Deduct any amount, net of related expenses deducted 5012  
in computing federal taxable income, that a trust is required to 5013  
report as farm income on its federal income tax return, but only 5014  
if the assets of the trust include at least ten acres of land 5015  
satisfying the definition of "land devoted exclusively to 5016  
agricultural use" under section 5713.30 of the Revised Code, 5017  
regardless of whether the land is valued for tax purposes as 5018  
such land under sections 5713.30 to 5713.38 of the Revised Code. 5019  
If the trust is a pass-through entity investor, section 5747.231 5020  
of the Revised Code applies in ascertaining if the trust is 5021  
eligible to claim the deduction provided by division (S) (12) of 5022  
this section in connection with the pass-through entity's farm 5023  
income. 5024

Except for farm income attributable to the S portion of an 5025  
electing small business trust, the deduction provided by 5026  
division (S) (12) of this section is allowed only to the extent 5027  
that the trust has not distributed such farm income. 5028

(13) Add the net amount of income described in section 5029  
641(c) of the Internal Revenue Code to the extent that amount is 5030  
not included in federal taxable income. 5031

(14) Add or deduct the amount the taxpayer would be 5032  
required to add or deduct under division (A) (17) or (18) of this 5033  
section if the taxpayer's Ohio taxable income were computed in 5034  
the same manner as an individual's Ohio adjusted gross income is 5035  
computed under this section. 5036

(15) Add, to the extent not otherwise included in 5037  
computing taxable income or Ohio taxable income for any taxable 5038  
year, the taxpayer's proportionate share of the amount of the 5039  
tax levied under section 5747.38 of the Revised Code and paid by 5040  
an electing pass-through entity for the taxable year. 5041

(T) "School district income" and "school district income 5042  
tax" have the same meanings as in section 5748.01 of the Revised 5043  
Code. 5044

(U) As used in divisions (A) (7), (A) (8), (S) (6), and (S) 5045  
(7) of this section, "public obligations," "purchase 5046  
obligations," and "interest or interest equivalent" have the 5047  
same meanings as in section 5709.76 of the Revised Code. 5048

(V) "Limited liability company" means any limited 5049  
liability company formed under Chapter 1705. or 1706. of the 5050  
Revised Code or under the laws of any other state. 5051

(W) "Pass-through entity investor" means any person who, 5052  
during any portion of a taxable year of a pass-through entity, 5053



is a partner, member, shareholder, or equity investor in that 5054  
pass-through entity. 5055

(X) "Banking day" has the same meaning as in section 5056  
1304.01 of the Revised Code. 5057

(Y) "Month" means a calendar month. 5058

(Z) "Quarter" means the first three months, the second 5059  
three months, the third three months, or the last three months 5060  
of the taxpayer's taxable year. 5061

(AA) (1) "Modified business income" means the business 5062  
income included in a trust's Ohio taxable income after such 5063  
taxable income is first reduced by the qualifying trust amount, 5064  
if any. 5065

(2) "Qualifying trust amount" of a trust means capital 5066  
gains and losses from the sale, exchange, or other disposition 5067  
of equity or ownership interests in, or debt obligations of, a 5068  
qualifying investee to the extent included in the trust's Ohio 5069  
taxable income, but only if the following requirements are 5070  
satisfied: 5071

(a) The book value of the qualifying investee's physical 5072  
assets in this state and everywhere, as of the last day of the 5073  
qualifying investee's fiscal or calendar year ending immediately 5074  
prior to the date on which the trust recognizes the gain or 5075  
loss, is available to the trust. 5076

(b) The requirements of section 5747.011 of the Revised 5077  
Code are satisfied for the trust's taxable year in which the 5078  
trust recognizes the gain or loss. 5079

Any gain or loss that is not a qualifying trust amount is 5080  
modified business income, qualifying investment income, or 5081

modified nonbusiness income, as the case may be. 5082

(3) "Modified nonbusiness income" means a trust's Ohio 5083  
taxable income other than modified business income, other than 5084  
the qualifying trust amount, and other than qualifying 5085  
investment income, as defined in section 5747.012 of the Revised 5086  
Code, to the extent such qualifying investment income is not 5087  
otherwise part of modified business income. 5088

(4) "Modified Ohio taxable income" applies only to trusts, 5089  
and means the sum of the amounts described in divisions (AA) (4) 5090  
(a) to (c) of this section: 5091

(a) The fraction, calculated under section 5747.013, and 5092  
applying section 5747.231 of the Revised Code, multiplied by the 5093  
sum of the following amounts: 5094

(i) The trust's modified business income; 5095

(ii) The trust's qualifying investment income, as defined 5096  
in section 5747.012 of the Revised Code, but only to the extent 5097  
the qualifying investment income does not otherwise constitute 5098  
modified business income and does not otherwise constitute a 5099  
qualifying trust amount. 5100

(b) The qualifying trust amount multiplied by a fraction, 5101  
the numerator of which is the sum of the book value of the 5102  
qualifying investee's physical assets in this state on the last 5103  
day of the qualifying investee's fiscal or calendar year ending 5104  
immediately prior to the day on which the trust recognizes the 5105  
qualifying trust amount, and the denominator of which is the sum 5106  
of the book value of the qualifying investee's total physical 5107  
assets everywhere on the last day of the qualifying investee's 5108  
fiscal or calendar year ending immediately prior to the day on 5109  
which the trust recognizes the qualifying trust amount. If, for 5110

a taxable year, the trust recognizes a qualifying trust amount 5111  
with respect to more than one qualifying investee, the amount 5112  
described in division (AA) (4) (b) of this section shall equal the 5113  
sum of the products so computed for each such qualifying 5114  
investee. 5115

(c) (i) With respect to a trust or portion of a trust that 5116  
is a resident as ascertained in accordance with division (I) (3) 5117  
(d) of this section, its modified nonbusiness income. 5118

(ii) With respect to a trust or portion of a trust that is 5119  
not a resident as ascertained in accordance with division (I) (3) 5120  
(d) of this section, the amount of its modified nonbusiness 5121  
income satisfying the descriptions in divisions (B) (2) to (5) of 5122  
section 5747.20 of the Revised Code, except as otherwise 5123  
provided in division (AA) (4) (c) (ii) of this section. With 5124  
respect to a trust or portion of a trust that is not a resident 5125  
as ascertained in accordance with division (I) (3) (d) of this 5126  
section, the trust's portion of modified nonbusiness income 5127  
recognized from the sale, exchange, or other disposition of a 5128  
debt interest in or equity interest in a section 5747.212 5129  
entity, as defined in section 5747.212 of the Revised Code, 5130  
without regard to division (A) of that section, shall not be 5131  
allocated to this state in accordance with section 5747.20 of 5132  
the Revised Code but shall be apportioned to this state in 5133  
accordance with division (B) of section 5747.212 of the Revised 5134  
Code without regard to division (A) of that section. 5135

If the allocation and apportionment of a trust's income 5136  
under divisions (AA) (4) (a) and (c) of this section do not fairly 5137  
represent the modified Ohio taxable income of the trust in this 5138  
state, the alternative methods described in division (C) of 5139  
section 5747.21 of the Revised Code may be applied in the manner 5140

and to the same extent provided in that section. 5141

(5) (a) Except as set forth in division (AA) (5) (b) of this 5142  
section, "qualifying investee" means a person in which a trust 5143  
has an equity or ownership interest, or a person or unit of 5144  
government the debt obligations of either of which are owned by 5145  
a trust. For the purposes of division (AA) (2) (a) of this section 5146  
and for the purpose of computing the fraction described in 5147  
division (AA) (4) (b) of this section, all of the following apply: 5148

(i) If the qualifying investee is a member of a qualifying 5149  
controlled group on the last day of the qualifying investee's 5150  
fiscal or calendar year ending immediately prior to the date on 5151  
which the trust recognizes the gain or loss, then "qualifying 5152  
investee" includes all persons in the qualifying controlled 5153  
group on such last day. 5154

(ii) If the qualifying investee, or if the qualifying 5155  
investee and any members of the qualifying controlled group of 5156  
which the qualifying investee is a member on the last day of the 5157  
qualifying investee's fiscal or calendar year ending immediately 5158  
prior to the date on which the trust recognizes the gain or 5159  
loss, separately or cumulatively own, directly or indirectly, on 5160  
the last day of the qualifying investee's fiscal or calendar 5161  
year ending immediately prior to the date on which the trust 5162  
recognizes the qualifying trust amount, more than fifty per cent 5163  
of the equity of a pass-through entity, then the qualifying 5164  
investee and the other members are deemed to own the 5165  
proportionate share of the pass-through entity's physical assets 5166  
which the pass-through entity directly or indirectly owns on the 5167  
last day of the pass-through entity's calendar or fiscal year 5168  
ending within or with the last day of the qualifying investee's 5169  
fiscal or calendar year ending immediately prior to the date on 5170

which the trust recognizes the qualifying trust amount. 5171

(iii) For the purposes of division (AA) (5) (a) (iii) of this 5172  
section, "upper level pass-through entity" means a pass-through 5173  
entity directly or indirectly owning any equity of another pass- 5174  
through entity, and "lower level pass-through entity" means that 5175  
other pass-through entity. 5176

An upper level pass-through entity, whether or not it is 5177  
also a qualifying investee, is deemed to own, on the last day of 5178  
the upper level pass-through entity's calendar or fiscal year, 5179  
the proportionate share of the lower level pass-through entity's 5180  
physical assets that the lower level pass-through entity 5181  
directly or indirectly owns on the last day of the lower level 5182  
pass-through entity's calendar or fiscal year ending within or 5183  
with the last day of the upper level pass-through entity's 5184  
fiscal or calendar year. If the upper level pass-through entity 5185  
directly and indirectly owns less than fifty per cent of the 5186  
equity of the lower level pass-through entity on each day of the 5187  
upper level pass-through entity's calendar or fiscal year in 5188  
which or with which ends the calendar or fiscal year of the 5189  
lower level pass-through entity and if, based upon clear and 5190  
convincing evidence, complete information about the location and 5191  
cost of the physical assets of the lower pass-through entity is 5192  
not available to the upper level pass-through entity, then 5193  
solely for purposes of ascertaining if a gain or loss 5194  
constitutes a qualifying trust amount, the upper level pass- 5195  
through entity shall be deemed as owning no equity of the lower 5196  
level pass-through entity for each day during the upper level 5197  
pass-through entity's calendar or fiscal year in which or with 5198  
which ends the lower level pass-through entity's calendar or 5199  
fiscal year. Nothing in division (AA) (5) (a) (iii) of this section 5200  
shall be construed to provide for any deduction or exclusion in 5201

computing any trust's Ohio taxable income. 5202

(b) With respect to a trust that is not a resident for the 5203  
taxable year and with respect to a part of a trust that is not a 5204  
resident for the taxable year, "qualifying investee" for that 5205  
taxable year does not include a C corporation if both of the 5206  
following apply: 5207

(i) During the taxable year the trust or part of the trust 5208  
recognizes a gain or loss from the sale, exchange, or other 5209  
disposition of equity or ownership interests in, or debt 5210  
obligations of, the C corporation. 5211

(ii) Such gain or loss constitutes nonbusiness income. 5212

(6) "Available" means information is such that a person is 5213  
able to learn of the information by the due date plus 5214  
extensions, if any, for filing the return for the taxable year 5215  
in which the trust recognizes the gain or loss. 5216

(BB) "Qualifying controlled group" has the same meaning as 5217  
in section 5733.04 of the Revised Code. 5218

(CC) "Related member" has the same meaning as in section 5219  
5733.042 of the Revised Code. 5220

(DD) (1) For the purposes of division (DD) of this section: 5221

(a) "Qualifying person" means any person other than a 5222  
qualifying corporation. 5223

(b) "Qualifying corporation" means any person classified 5224  
for federal income tax purposes as an association taxable as a 5225  
corporation, except either of the following: 5226

(i) A corporation that has made an election under 5227  
subchapter S, chapter one, subtitle A, of the Internal Revenue 5228

Code for its taxable year ending within, or on the last day of, 5229  
the investor's taxable year; 5230

(ii) A subsidiary that is wholly owned by any corporation 5231  
that has made an election under subchapter S, chapter one, 5232  
subtitle A of the Internal Revenue Code for its taxable year 5233  
ending within, or on the last day of, the investor's taxable 5234  
year. 5235

(2) For the purposes of this chapter, unless expressly 5236  
stated otherwise, no qualifying person indirectly owns any asset 5237  
directly or indirectly owned by any qualifying corporation. 5238

(EE) For purposes of this chapter and Chapter 5751. of the 5239  
Revised Code: 5240

(1) "Trust" does not include a qualified pre-income tax 5241  
trust. 5242

(2) A "qualified pre-income tax trust" is any pre-income 5243  
tax trust that makes a qualifying pre-income tax trust election 5244  
as described in division (EE)(3) of this section. 5245

(3) A "qualifying pre-income tax trust election" is an 5246  
election by a pre-income tax trust to subject to the tax imposed 5247  
by section 5751.02 of the Revised Code the pre-income tax trust 5248  
and all pass-through entities of which the trust owns or 5249  
controls, directly, indirectly, or constructively through 5250  
related interests, five per cent or more of the ownership or 5251  
equity interests. The trustee shall notify the tax commissioner 5252  
in writing of the election on or before April 15, 2006. The 5253  
election, if timely made, shall be effective on and after 5254  
January 1, 2006, and shall apply for all tax periods and tax 5255  
years until revoked by the trustee of the trust. 5256

(4) A "pre-income tax trust" is a trust that satisfies all 5257

of the following requirements:	5258
(a) The document or instrument creating the trust was	5259
executed by the grantor before January 1, 1972;	5260
(b) The trust became irrevocable upon the creation of the	5261
trust; and	5262
(c) The grantor was domiciled in this state at the time	5263
the trust was created.	5264
(F) "Uniformed services" has the same meaning as in 10	5265
U.S.C. 101.	5266
(G) "Taxable business income" means the amount by which	5267
an individual's business income that is included in federal	5268
adjusted gross income exceeds the amount of business income the	5269
individual is authorized to deduct under division (A) (28) of	5270
this section for the taxable year.	5271
(H) "Employer" does not include a franchisor with respect	5272
to the franchisor's relationship with a franchisee or an	5273
employee of a franchisee, unless the franchisor agrees to assume	5274
that role in writing or a court of competent jurisdiction	5275
determines that the franchisor exercises a type or degree of	5276
control over the franchisee or the franchisee's employees that	5277
is not customarily exercised by a franchisor for the purpose of	5278
protecting the franchisor's trademark, brand, or both. For	5279
purposes of this division, "franchisor" and "franchisee" have	5280
the same meanings as in 16 C.F.R. 436.1.	5281
(I) "Modified adjusted gross income" means Ohio adjusted	5282
gross income plus any amount deducted under divisions (A) (28)	5283
and (34) of this section for the taxable year.	5284
(J) "Qualifying Ohio educator" means an individual who,	5285



for a taxable year, qualifies as an eligible educator, as that 5286  
term is defined in section 62 of the Internal Revenue Code, and 5287  
who holds a certificate, license, or permit described in Chapter 5288  
3319. or section 3301.071 of the Revised Code. 5289

**Sec. 5747.98.** (A) To provide a uniform procedure for 5290  
calculating a taxpayer's aggregate tax liability under section 5291  
5747.02 of the Revised Code, a taxpayer shall claim any credits 5292  
to which the taxpayer is entitled in the following order: 5293

Either the retirement income credit under division (B) of 5294  
section 5747.055 of the Revised Code or the lump sum retirement 5295  
income credits under divisions (C), (D), and (E) of that 5296  
section; 5297

Either the senior citizen credit under division (F) of 5298  
section 5747.055 of the Revised Code or the lump sum 5299  
distribution credit under division (G) of that section; 5300

The dependent care credit under section 5747.054 of the 5301  
Revised Code; 5302

The credit for displaced workers who pay for job training 5303  
under section 5747.27 of the Revised Code; 5304

The campaign contribution credit under section 5747.29 of 5305  
the Revised Code; 5306

The twenty-dollar personal exemption credit under section 5307  
5747.022 of the Revised Code; 5308

The joint filing credit under division (G) of section 5309  
5747.05 of the Revised Code; 5310

The earned income credit under section 5747.71 of the 5311  
Revised Code; 5312

The nonrefundable credit for education expenses under section 5747.72 of the Revised Code;	5313 5314
The nonrefundable credit for donations to scholarship granting organizations under section 5747.73 of the Revised Code;	5315 5316 5317
The nonrefundable credit for tuition paid to a nonchartered nonpublic school under section 5747.75 of the Revised Code;	5318 5319 5320
The nonrefundable vocational job credit under section 5747.057 of the Revised Code;	5321 5322
<del>The credit for adoption of a minor child under section 5747.37 of the Revised Code;</del>	5323 5324
The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	5325 5326
The enterprise zone credit under section 5709.66 of the Revised Code;	5327 5328
The credit for beginning farmers who participate in a financial management program under division (B) of section 5747.77 of the Revised Code;	5329 5330 5331
The credit for selling or renting agricultural assets to beginning farmers under division (A) of section 5747.77 of the Revised Code;	5332 5333 5334
The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	5335 5336
The small business investment credit under section 5747.81 of the Revised Code;	5337 5338
The nonrefundable lead abatement credit under section	5339

5747.26 of the Revised Code;	5340
The opportunity zone investment credit under section	5341
122.84 of the Revised Code;	5342
The enterprise zone credits under section 5709.65 of the	5343
Revised Code;	5344
The research and development credit under section 5747.331	5345
of the Revised Code;	5346
The credit for rehabilitating a historic building under	5347
section 5747.76 of the Revised Code;	5348
The nonresident credit under division (A) of section	5349
5747.05 of the Revised Code;	5350
The credit for a resident's out-of-state income under	5351
division (B) of section 5747.05 of the Revised Code;	5352
The refundable motion picture and Broadway theatrical	5353
production credit under section 5747.66 of the Revised Code;	5354
The refundable jobs creation credit or job retention	5355
credit under division (A) of section 5747.058 of the Revised	5356
Code;	5357
The refundable credit for taxes paid by a qualifying	5358
entity granted under section 5747.059 of the Revised Code;	5359
The refundable credits for taxes paid by a qualifying	5360
pass-through entity granted under division (I) of section	5361
5747.08 of the Revised Code;	5362
The refundable credit under section 5747.80 of the Revised	5363
Code for losses on loans made to the Ohio venture capital	5364
program under sections 150.01 to 150.10 of the Revised Code;	5365
The refundable credit for rehabilitating a historic	5366

building under section 5747.76 of the Revised Code; 5367

The refundable credit under section 5747.39 of the Revised 5368  
Code for taxes levied under section 5747.38 of the Revised Code 5369  
paid by an electing pass-through entity. 5370

(B) For any credit, except the refundable credits 5371  
enumerated in this section and the credit granted under division 5372  
(H) of section 5747.08 of the Revised Code, the amount of the 5373  
credit for a taxable year shall not exceed the taxpayer's 5374  
aggregate amount of tax due under section 5747.02 of the Revised 5375  
Code, after allowing for any other credit that precedes it in 5376  
the order required under this section. Any excess amount of a 5377  
particular credit may be carried forward if authorized under the 5378  
section creating that credit. Nothing in this chapter shall be 5379  
construed to allow a taxpayer to claim, directly or indirectly, 5380  
a credit more than once for a taxable year. 5381

**Section 101.02.** That existing sections 102.01, 121.22, 5382  
124.134, 149.311, 149.43, 173.501, 307.6910, 1710.02, 2101.16, 5383  
2915.092, 3310.70, 3317.0212, 3333.051, 3781.1010, 3929.43, 5384  
4503.591, 4509.70, 5104.30, 5104.31, 5104.32, 5104.38, 5165.36, 5385  
5301.36, 5713.03, 5721.03, 5747.01, and 5747.98 of the Revised 5386  
Code are hereby repealed. 5387

**Section 105.10.** That section 5747.37 of the Revised Code 5388  
is hereby repealed. 5389

**Section 107.10.** The repeal of section 5747.37 of the 5390  
Revised Code by Section 105.10 of this act does not affect tax 5391  
credits first allowed due to legal adoptions of minor children 5392  
occurring on or before December 31, 2022. A taxpayer who legally 5393  
adopts a minor child on or before that date may claim or carry 5394  
forward the tax credit authorized by section 5747.37 of the 5395

Revised Code, pursuant to the terms of that section as it 5396  
 existed immediately prior to its repeal by Section 105.10 of 5397  
 this act. 5398

**Section 201.10.** All items in this act are hereby 5399  
 appropriated as designated out of any moneys in the state 5400  
 treasury to the credit of the designated fund. For all operating 5401  
 appropriations made in this act, those in the first column are 5402  
 for fiscal year 2022 and those in the second column are for 5403  
 fiscal year 2023. The operating appropriations made in this act 5404  
 are in addition to any other operating appropriations made for 5405  
 the FY 2022-FY 2023 biennium. 5406

**Section 205.10.** 5407

5408

	1	2	3	4	5
A			AGO ATTORNEY GENERAL		
B			General Revenue Fund		
C	GRF	055505	Pike County Capital Case	\$0	\$500,000
D	GRF	055509	Law Enforcement Reimbursement Training Pilot Program	\$0	\$5,000,000
E			TOTAL GRF General Revenue Fund	\$0	\$5,500,000
F			Dedicated Purpose Fund Group		
G	5CV3	055671	Ohio Crime Victim Justice	\$0	\$900,000

Center

H	TOTAL Dedicated Purpose Fund Group	\$0	\$900,000
I	TOTAL ALL BUDGET FUND GROUPS	\$0	\$6,400,000

PIKE COUNTY CAPITAL CASE 5409

The foregoing appropriation item 055505, Pike County 5410  
 Capital Case, shall be used, subject to the approval of the 5411  
 Controlling Board, to defray the costs of capital case 5412  
 litigation in Pike County. 5413

**Section 205.15.** 5414

LAW ENFORCEMENT REIMBURSEMENT TRAINING PILOT PROGRAM 5415

The foregoing appropriation item 055509, Law Enforcement 5416  
 Reimbursement Training Pilot Program, shall be used by the 5417  
 Attorney General to pay reimbursements in accordance with 5418  
 division (C) of Section 701.70 of H.B. 110 of the 134th General 5419  
 Assembly for continuing professional training programs for peace 5420  
 officers and troopers as provided in section 109.803 of the 5421  
 Revised Code, and any administrative costs incurred by the 5422  
 Attorney General to administer the 18-month pilot program 5423  
 described in Section 701.70 of H.B. 110 of the 134th General 5424  
 Assembly. 5425

Notwithstanding any provision of the law to the contrary, 5426  
 all amounts reappropriated at the end of FY 2022 to 5427  
 appropriation item 055509, Law Enforcement Reimbursement 5428  
 Training Pilot Program, in fiscal year 2023 may be used by the 5429  
 Attorney General for the same purpose described above. 5430

**Section 210.10.** 5431

5432

	1	2	3	4	5
A	AGR DEPARTMENT OF AGRICULTURE				
B	General Revenue Fund				
C	GRF	700501	County Agricultural Societies	\$0	\$4,500,000
D	TOTAL GRF General Revenue Fund			\$0	\$4,500,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$4,500,000

The foregoing appropriation item 700501, County Agricultural Societies, shall be used to administer grants to eligible county and independent agricultural societies in FY 2023.

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5434  
5435  
5436

**Section 220.10.**

5437

5438

	1	2	3	4	5
A	DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES				
B	General Revenue Fund				
C	GRF	322502	Community Program Support	\$0	\$750,000
D	TOTAL General Revenue Fund			\$0	\$750,000
E	Dedicated Purpose Fund Group				
F	5Z10	653624	County Board Waiver Match	\$0	\$45,000,000

G	TOTAL DPF Dedicated Purpose Fund Group	\$0	\$45,000,000
H	Federal Fund Group		
I	3A40 653654 Medicaid Services	\$0	\$205,000,000
J	TOTAL FED Federal Fund Group	\$0	\$205,000,000
K	TOTAL ALL BUDGET FUND GROUPS	\$0	\$250,750,000

(A) In fiscal year 2023, a portion of funds from 5439  
appropriation item 653624, County Board Waiver Match, and 5440  
appropriation item 653654, Medicaid Services, may be used to 5441  
implement the Direct Support Professional Quarterly Retention 5442  
Payments Program during the period of July 1, 2022, through June 5443  
30, 2023. The Director of Developmental Disabilities shall 5444  
administer the program by doing the following: 5445

(1) Establishing criteria for eligible home and community- 5446  
based waiver providers; 5447

(2) Implementing an opt-in system; 5448

(3) Developing provider requirements on the payments; 5449

(4) Establishing quarterly provider payments based on 5450  
percentage of the provider's reimbursed claims during the 5451  
preceding quarter; 5452

(5) Collecting data on the initiative. 5453

(B) The Director of Developmental Disabilities shall adopt 5454  
rules to implement this initiative. The Director of 5455  
Developmental Disabilities shall consult with county boards of 5456  
developmental disabilities, the Ohio Association of County 5457  
Boards of Developmental Disabilities, and provider organizations 5458



to review the effectiveness of the initiative and make 5459  
 recommendations on the continuation of the initiative. 5460

**Section 220.15.** 5461

COMMUNITY PROGRAM SUPPORT 5462

Of the foregoing appropriation item 322502, Community 5463  
 Program Support, \$350,000 in fiscal year 2023 shall be allocated 5464  
 to Heinzerling Community Facilities and \$400,000 in fiscal year 5465  
 2023 shall be allocated to Hattie Larlham. 5466

**Section 225.10.** 5467

5468

	1	2	3	4	5
A	DEV DEPARTMENT OF DEVELOPMENT				
B	General Revenue Fund				
C	GRF	195503	Local Development Projects	\$0	\$300,000
D	TOTAL GRF General Revenue Fund			\$0	\$300,000
E	Dedicated Purpose Fund Group				
F	5CV2	195559	Rent and Utility Assistance	\$0	\$161,000,000
G	5CV3	195457	Local Water and Sewer	\$0	\$75,000,000
H	5CV3	195579	Workforce Housing Development	\$0	\$25,000,000

I	5CV3	1956A1	Water and Sewer Quality Program	\$0	\$250,000,000
J	5CV3	1956E9	ARPA Arts Grant Program	\$0	\$50,000,000
K	5CV3	1956F6	ARPA Lead Prevention and Mitigation	\$0	\$150,000,000
L	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$711,000,000
M	TOTAL ALL BUDGET FUND GROUPS			\$0	\$711,300,000

LOCAL DEVELOPMENT PROJECTS 5469

The foregoing appropriation item 195503, Local Development 5470  
 Projects, shall be allocated to the Medina County Emergency 5471  
 Housing Shelter. 5472

**Section 225.12.** 5473

RENT AND UTILITY ASSISTANCE 5474

The foregoing appropriation item 195559, Rent and Utility 5475  
 Assistance, shall be used by the Department of Development to 5476  
 disburse funding under the Emergency Rental Assistance program 5477  
 in accordance with the federal "American Rescue Plan Act of 5478  
 2021," Pub. L. No. 117-2, and program guidelines for the use of 5479  
 these funds provided by the U.S. Department of the Treasury. 5480

Notwithstanding any other law to the contrary, the funding 5481  
 disbursed under the foregoing appropriation item 195559, Rent 5482  
 and Utility Assistance, shall be used to provide payments 5483  
 towards an eligible household's rent and utility arrearages 5484  
 incurred before December 31, 2021. Funding disbursed under the 5485  
 foregoing appropriation item shall be used by December 31, 2023. 5486

<b>Section 225.14.</b>	5487
LOCAL WATER AND SEWER	5488
The foregoing appropriation item 195457, Local Water and Sewer, shall be used by the Department of Development to enter into grant agreements with city or county governments that will provide necessary water or sewer upgrades at a location to be utilized by a megaproject that satisfies the criteria described in section 122.17 of the Revised Code.	5489 5490 5491 5492 5493 5494
<b>Section 225.16.</b>	5495
WORKFORCE HOUSING DEVELOPMENT	5496
Of the foregoing appropriation item 195579, Workforce Housing Development, \$15,000,000 in fiscal year 2023 shall be used for a Habitat for Humanity workforce housing development grant program administered by the Department of Development. Grants awarded shall not exceed \$50,000 per home constructed or fully rehabilitated into workforce housing by Habitat for Humanity. The Department of Development shall ensure, to the extent possible, that each house built with this grant money is sold to a household that has an income below 80% of the area median income.	5497 5498 5499 5500 5501 5502 5503 5504 5505 5506
Of the foregoing appropriation item 195579, Workforce Housing Development, \$9,000,000 in fiscal year 2023 shall be used for a Habitat for Humanity critical home repair grant program for households that have an income below 80% of the area median income. A majority of the funds distributed shall be to households that either contain at least one person with a disability or that is 65 years old or older. This program shall be administered by the Department of Development.	5507 5508 5509 5510 5511 5512 5513 5514
Of the foregoing appropriation item 195579, Workforce	5515

Housing Development, \$1,000,000 in fiscal year 2023 shall be 5516  
used to establish a Habitat for Humanity statewide 5517  
apprenticeship program. The statewide apprenticeship program 5518  
shall expand upon the Habitat for Humanity of Southeast Ohio's 5519  
regional workforce development pilot program and be administered 5520  
by the Department of Development. 5521

**Section 225.18.** 5522

WATER AND SEWER QUALITY PROGRAM 5523

The foregoing appropriation item 1956A1, Water and Sewer 5524  
Quality Program, shall be used to award grants under the Water 5525  
and Sewer Quality Program established in Section 259.30 of H.B. 5526  
168 of the 134th General Assembly. 5527

**Section 225.20.** 5528

ARPA ARTS GRANT PROGRAM 5529

The foregoing appropriation item 1956E9, ARPA Arts Grant 5530  
Program, shall be used, in accordance with the "American Rescue 5531  
Plan Act of 2021," Pub. L. No. 117-2, by the Department of 5532  
Development to award grants under Section 701.10 of this act. 5533

**Section 225.22.** 5534

ARPA LEAD PREVENTION AND MITIGATION 5535

Of the foregoing appropriation item 1956F6, ARPA Lead 5536  
Prevention and Mitigation, not less than \$20,000,000 in fiscal 5537  
year 2023 shall be used by the Department of Development, in 5538  
coordination with the Department of Health, to support lead 5539  
poisoning prevention projects in the state including, but not 5540  
limited to, lead-safe building certification, screening and 5541  
testing for lead poisoning, education and community engagement, 5542  
and early intervention for children and families impacted by 5543

lead. 5544

The amount remaining in fiscal year 2023 under the 5545  
foregoing appropriation item 1956F6, ARPA Lead Prevention and 5546  
Mitigation, shall be used by the Department of Development for 5547  
workforce development, recruitment, and retention of lead 5548  
contractors and to conduct lead abatement services including 5549  
window and door replacement in residential properties, 5550  
congregate care settings, and childcare facilities constructed 5551  
before 1978. 5552

Any unexpended and unencumbered portion of the foregoing 5553  
appropriation item 1956F6, ARPA Lead Prevention and Mitigation, 5554  
at the end of fiscal year 2023 is hereby reappropriated for the 5555  
same purpose in fiscal year 2024. 5556

**Section 230.10.** 5557

5558

	1	2	3	4	5
A	DNR DEPARTMENT OF NATURAL RESOURCES				
B	General Revenue Fund				
C	GRF	725520	Special Projects	\$0	\$3,250,000
D	TOTAL GRF General Revenue Fund			\$0	\$3,250,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$3,250,000

SPECIAL PROJECTS 5559

Of the foregoing appropriation item 725520, Special 5560  
Projects, \$2,750,000 in fiscal year 2023 shall be used by the 5561

Director of Natural Resources to support the prevention and 5562  
removal of invasive weeds at Indian Lake. Funding under this 5563  
line item may be used for the application of weed control 5564  
chemicals, weed harvesting, or other tasks necessary to control 5565  
invasive weeds in Indian Lake. 5566

Of the foregoing appropriation item 725520, Special 5567  
Projects, \$500,000 in fiscal year 2023 shall be used to support 5568  
the Mentor Erosion Mitigation Project. 5569

**Section 235.10.** 5570

5571

1 2 3 4 5

A DOT DEPARTMENT OF TRANSPORTATION

B General Revenue Fund

C GRF 772502 Local Transportation Projects \$0 \$150,000

D TOTAL GRF General Revenue Fund \$0 \$150,000

E TOTAL ALL BUDGET FUND GROUPS \$0 \$150,000

LOCAL TRANSPORTATION PROJECTS 5572

The foregoing appropriation item 772502, Local 5573  
Transportation Projects, shall be used to support the Regional 5574  
Transportation Improvement Project in Stark, Columbiana, and 5575  
Carroll counties. 5576

**Section 240.10.** 5577

5578

	1	2	3	4	5
A	DPS DEPARTMENT OF PUBLIC SAFETY				
B	General Revenue Fund				
C	GRF	768425	Justice Program Services	\$0	\$1,000,000
D	TOTAL GRF General Revenue Fund			\$0	\$1,000,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$1,000,000

JUSTICE PROGRAM SERVICES 5579

Of the foregoing appropriation item 768425, Justice 5580  
 Program Services, \$1,000,000 in fiscal year 2023 shall be used 5581  
 to provide grants to child advocacy centers to coordinate the 5582  
 investigation, prosecution, and treatment of child sexual abuse 5583  
 while helping abused children heal. 5584

**Section 245.10.** 5585

5586

	1	2	3	4	5
A	EDU DEPARTMENT OF EDUCATION				
B	Federal Fund Group				
C	3HS0	200640	Federal Coronavirus School Relief	\$0	\$1,750,000,000
D	TOTAL FED Federal Fund Group			\$0	\$1,750,000,000

E	TOTAL ALL BUDGET FUND GROUPS	\$0	\$1,750,000,000	
				5587

	<b>Section 250.10.</b>			5588
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5589

	1	2	3	4	5	
A	ETC BROADCAST EDUCATIONAL MEDIA COMMISSION					
B	General Revenue Fund					
C	GRF 935402	Ohio Government Telecommunications Services		\$0	\$90,000	
D	TOTAL GRF General Revenue Fund			\$0	\$90,000	
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$90,000	5590

	<b>Section 255.10.</b>			5591
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5592

	1	2	3	4	5	
A	EXP OHIO EXPOSITIONS COMMISSION					
B	Dedicated Purpose Fund Group					
C	5CV3 723411	Expositions Commission - ARPA Recovery		\$0	\$50,000,000	



D TOTAL DPF Dedicated Purpose Fund Group \$0 \$50,000,000

E TOTAL ALL BUDGET FUND GROUPS \$0 \$50,000,000

EXPOSITIONS COMMISSION - ARPA RECOVERY 5593

The General Manager of the Ohio Expositions Commission 5594  
shall seek Controlling Board approval before expending any money 5595  
under the foregoing appropriation item 723411, Expositions 5596  
Commission - ARPA Recovery. 5597

**Section 260.10.** 5598

5599

1 2 3 4 5

A FCC FACILITIES CONSTRUCTION COMMISSION

B Dedicated Purpose Fund Group

C 5CV3 230650 ARPA School Security \$0 \$112,000,000

D TOTAL DPF Dedicated Purpose Fund Group \$0 \$112,000,000

E TOTAL ALL BUDGET FUND GROUPS \$0 \$112,000,000

ARPA SCHOOL SECURITY 5600

(A) The foregoing appropriation item 230650, ARPA School 5601  
Security, shall be used by the Facilities Construction 5602  
Commission to award grants of up to \$100,000 per school building 5603  
to eligible public school districts and chartered nonpublic 5604  
schools. Grants shall be awarded according to guidelines adopted 5605  
by the Commission after consultation with the Ohio Department of 5606

Education and the division of Homeland Security of the 5607  
Department of Public Safety. In awarding grants, the Commission 5608  
may consider applications submitted by eligible public school 5609  
districts in response to similar grant programs operated by the 5610  
Commission that have not been awarded if such applications 5611  
comply with guidelines adopted under this division. 5612

(B) All grants awarded under division (A) of this section 5613  
shall comply with requirements of the federal "American Rescue 5614  
Plan Act of 2021," Pub. L. No. 117-2. 5615

(C) As used in division (A) of this section: 5616

(1) "Eligible public school district" means any city, 5617  
local, exempted village, or joint vocational school district, 5618  
any community school established under Chapter 3314. of the 5619  
Revised Code, and any STEM school established under Chapter 5620  
3326. of the Revised Code. 5621

(2) "School building" means a classroom facility serving 5622  
the educational needs of students that has not had construction 5623  
completed within the prior five years under any of the programs 5624  
authorized under Chapter 3318. of the Revised Code and that has 5625  
not received grant funding under the School Safety Grant Program 5626  
established in S.B. 310 of the 133rd General Assembly and funded 5627  
by appropriation item C23020, School Safety Grant Program. 5628

(3) "Chartered nonpublic school" means a school that meets 5629  
standards for nonpublic schools prescribed by the State Board of 5630  
Education for nonpublic schools pursuant to section 3301.07 of 5631  
the Revised Code. 5632

(D) On July 1, 2023, or as soon as possible thereafter, 5633  
the Executive Director of the Ohio Facilities Construction 5634  
Commission may certify to the Director of Budget and Management 5635

an amount up to the unexpended, unencumbered balance of the 5636  
foregoing appropriation item 230650, ARPA School Security, at 5637  
the end of fiscal year 2023 to be reappropriated to fiscal year 5638  
2024. The amount certified is hereby appropriated to the same 5639  
appropriation item for fiscal year 2024. 5640

**Section 265.10.** 5641

5642

	1	2	3	4	5
A			JFS DEPARTMENT OF JOB AND FAMILY SERVICES		
B			General Revenue Fund		
C	GRF	600450	Program Operations	\$0	\$30,550,000
D	GRF	600561	Parenting and Pregnancy Program	\$0	\$3,000,000
E	GRF	600562	Adoption Grant Program	\$0	\$15,000,000
F	GRF	600563	Putative Father Registry	\$0	\$500,000
G			TOTAL GRF General Revenue Fund	\$0	\$49,050,000
H			Dedicated Purpose Fund Group		
I	5CV3	600455	Operating Funds ARPA	\$0	\$13,000,000
J	5CV3	6006A2	Community Food Assistance - ARPA	\$0	\$25,000,000
K	5CV3	6006A3	County JFS	\$0	\$30,000,000

L	5CV3	6006A5	ARPA Food Assistance	\$0	\$5,000,000
M	5CV3	6006A6	Legal Services for Ukrainian Refugees	\$0	\$5,000,000
N	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$78,000,000
O	Federal Fund Group				
P	3H70	600661	Child Care ARPA Supplement	\$0	\$498,500,000
Q	TOTAL FED Federal Fund Group			\$0	\$498,500,000
R	TOTAL ALL BUDGET FUND GROUPS			\$0	\$625,550,000

PROGRAM OPERATIONS 5643

Of the foregoing appropriation item 600450, Program  
Operations, \$300,000 in fiscal year 2023 shall be allocated to  
Ashland Foundations Community Childcare. 5644  
5645  
5646

Of the foregoing appropriation item 600450, Program  
Operations, \$250,000 in fiscal year 2023 shall be used to  
support the Connect Our Kids Family Connections training. 5647  
5648  
5649

PARENTING AND PREGNANCY PROGRAM 5650

The foregoing appropriation item 600561, Parenting and  
Pregnancy Program, shall be used, in accordance with section  
5101.804 of the Revised Code, to support the Ohio Parenting and  
Pregnancy Program. 5651  
5652  
5653  
5654

ADOPTION GRANT PROGRAM 5655

The foregoing appropriation item 600562, Adoption Grant  
Program, shall be used to administer grants to adoptive parents  
through the Adoption Grant Program, in accordance with sections 5656  
5657  
5658

5101.191 and 5101.192 of the Revised Code. 5659

If the Director of Job and Family Services determines that 5660  
there are insufficient funds in fiscal year 2023 in 5661  
appropriation item 600562, Adoption Grant Program, the Director 5662  
may certify to the Director of Budget and Management the 5663  
additional amount necessary to fund the Adoption Grant Program. 5664  
The amount certified is hereby appropriated to appropriation 5665  
item 600562, Adoption Grant Program. 5666

PUTATIVE FATHER REGISTRY 5667

The foregoing appropriation item 600563, Putative Father 5668  
Registry, shall be used in accordance with sections 3107.062 and 5669  
5103.155 and division (C) of section 2151.3534 of the Revised 5670  
Code. 5671

**Section 265.12.** 5672

OPERATING FUNDS ARPA 5673

Of the foregoing appropriation item 600450, Program 5674  
Operations, \$30,000,000 in fiscal year 2023, and the foregoing 5675  
appropriation item 600455, Operating Funds ARPA, shall be used 5676  
by the Department of Job and Family Services for Department 5677  
operations in the event of a budget shortfall. 5678

**Section 265.14.** 5679

COMMUNITY FOOD ASSISTANCE 5680

Of the foregoing appropriation item 6006A2, Community Food 5681  
Assistance - ARPA, in fiscal year 2023, \$12,500,000 shall be 5682  
used to purchase, transport, store, and distribute livestock, 5683  
dairy, and poultry protein products and \$12,500,000 shall be 5684  
allocated to the Ohio Association of Food Banks and used for 5685  
food products and other personal products. 5686

<b>Section 265.16.</b>	5687
COUNTY JFS	5688
The foregoing appropriation item 6006A3, County JFS, shall	5689
be provided to county departments of job and family services to	5690
conduct eligibility redeterminations of all Medicaid recipients	5691
in this state, as the designee of the Department of Medicaid, in	5692
accordance with Section 333.255 of H.B. 110 of the 134th General	5693
Assembly.	5694
<b>Section 265.18.</b>	5695
ARPA FOOD ASSISTANCE	5696
The foregoing appropriation item 6006A5, ARPA Food	5697
Assistance, shall be distributed to the Children's Hunger	5698
Alliance and used to provide meals to food-insecure children.	5699
An amount equal to the unexpended, unencumbered balance of	5700
appropriation item 6006A5, ARPA Food Assistance, at the end of	5701
fiscal year 2023 is hereby reappropriated to the same	5702
appropriation item for the same purpose for fiscal year 2024.	5703
<b>Section 265.20.</b>	5704
LEGAL SERVICES FOR UKRAINIAN REFUGEES	5705
The foregoing appropriation item 6006A6, Legal Services	5706
for Ukrainian Refugees, shall be allocated to the Ohio Access to	5707
Justice Foundation and shall be used to provide civil legal	5708
services to Ukrainian refugees.	5709
<b>Section 265.22.</b>	5710
CHILD CARE ARPA SUPPLEMENT	5711
The foregoing appropriation item 600661, Child Care ARPA	5712
Supplement, shall first be used by the Department of Job and	5713

Family Services to maximize the amount of funds expended on 5714  
 direct payments to providers serving children eligible for 5715  
 publicly funded child care. Any remaining appropriation after 5716  
 direct payments have been made shall be used only for increases 5717  
 in market rates, workforce supplements, copayment assistance, 5718  
 program business development supports, home-based program start- 5719  
 up grants, mental health and special needs services, and a 5720  
 shared services pilot program. Funds shall not be used to assist 5721  
 the Department in administering the child care program. 5722

**Section 270.10.** 5723

5724

	1	2	3	4	5
A			MCD DEPARTMENT OF MEDICAID		
B			General Revenue Fund		
C	GRF	651525	Medicaid Health Care Services - State	\$0	\$2,340,000
D	GRF	651525	Medicaid Health Care Services - Federal	\$0	\$442,724,000
E			Medicaid Health Care Services - Total	\$0	\$445,064,000
F			TOTAL GRF General Revenue Fund		
G			State	\$0	\$2,340,000
H			Federal	\$0	\$442,724,000

I		GRF Total	\$0	\$445,064,000
J	Dedicated Purpose Fund Group			
K	5CV3	651688 Nursing Facility Workforce Support	\$0	\$350,000,000
L	5DL0	651690 Multi-system Youth Custody Relinquishment	\$0	\$9,000,000
M	5HC8	651698 MCD Home and Community Based Services	\$0	\$50,000,000
N	TOTAL DPF Dedicated Purpose Fund Group		\$0	\$409,000,000
O	Federal Fund Group			
P	3F00	651623 Medicaid Services - Federal	\$0	\$1,056,712,000
Q	TOTAL FED Federal Fund Group		\$0	\$1,056,712,000
R	TOTAL ALL BUDGET FUND GROUPS		\$0	\$1,910,776,000

5725

**Section 270.12.**

5726

Of the foregoing appropriation item 651525, Medicaid Health Care Services, \$6,500,000 in fiscal year 2023 shall be used by the Department of Medicaid for a one-time payment to certain hospitals for provider relief payments. The total payments made by the Department pursuant to this section shall not exceed six million five hundred thousand dollars.

A hospital is eligible for the one-time payment described in this section if it is located in a county with a population between 350,000 and 380,000 people and has been financially



impacted by the COVID-19 pandemic. A hospital's one-time payment 5736  
amount shall be calculated at a rate of eight hundred dollars 5737  
for each Medicaid enrollee patient discharge made by the 5738  
hospital during calendar year 2022. No hospital shall receive 5739  
more than four million dollars in payment under this section. 5740

**Section 270.14.** In FY 2023, \$15,000,000 of the enhanced 5741  
federal medical assistance percentage, enacted as a result of 5742  
the COVID-19 pandemic, in Section 6008 of the "Families First 5743  
Coronavirus Response Act," Pub. L. No. 116-127, shall be used to 5744  
fund the one-time payment to each freestanding dialysis center, 5745  
from GRF appropriation item 651525, Medicaid Health Care 5746  
Services, in the manner in which the one-time payment is 5747  
established in Section 751.20 of this act. 5748

An amount equal to the unexpended, unencumbered balance of 5749  
the amount allocated in this section, at the end of fiscal year 5750  
2023, is hereby reappropriated to the Department of Medicaid for 5751  
the same purpose in fiscal year 2024. 5752

**Section 270.15. MEDICAID ALLOCATIONS FROM ENHANCED FEDERAL 5753  
MEDICAL ASSISTANCE PERCENTAGE 5754**

(A) In fiscal year 2023, a portion of the enhanced federal 5755  
medical assistance percentage, enacted as a result of the COVID- 5756  
19 pandemic, in Section 6008 of the "Families First Coronavirus 5757  
Response Act," Pub. L. No. 116-127, shall be used to fund 5758  
provider relief allocations to critical access hospitals and 5759  
rural hospitals, as determined by the Medicaid Director. This 5760  
shall be funded from GRF appropriation item 651525, Medicaid 5761  
Health Care Services. The amount of allocation shall not exceed 5762  
\$62,000,000. 5763

(B) The Director of Budget and Management may increase the 5764

federal share of GRF appropriation item 651525, Medicaid Health Care Services, to fund the federal share of hospital provider relief. Any additional expenditures are hereby appropriated.

**Section 270.16.** The Department of Medicaid shall administer a Critical Access Pharmacy Grant program. A pharmacy is eligible to apply for grant funds through the program if the pharmacy is located within a county that has no more than one retail pharmacy that participates in the Medicaid program located within the county. The program shall continue until the earlier of June 30, 2023, or the date that funds earmarked for the program are expended. Up to \$100,000 in fiscal year 2023 shall be used to fund this Critical Access Pharmacy Grant program from appropriation item 651525, Medicaid Health Care Services.

**Section 270.20.**

NURSING FACILITY WORKFORCE SUPPORT

(A) As used in this section:

(1) "Ancillary and support costs," "direct care costs," "nursing facility," and "operator" have the same meanings as in section 5165.01 of the Revised Code.

(2) "CMS" means the United States Centers for Medicare and Medicaid Services.

(3) "Long-stay resident" means an individual who has resided in a nursing facility for at least one hundred one days.

(4) "Nursing facilities for which a quality score was determined" includes nursing facilities that are determined to have a quality score of zero.

(B) The foregoing appropriation item 651688, Nursing

Facility Workforce Support, shall be used by the Department of 5793  
Medicaid to provide a lump sum payment to nursing facilities. 5794  
Nursing facility providers shall use the funds from the lump sum 5795  
payment to make workforce relief payments in accordance with 5796  
this section. The Department shall distribute the appropriated 5797  
funds not earlier than January 1, 2023, and not later than 5798  
January 31, 2023, as follows: 5799

(1) Forty per cent of the appropriated funds shall be made 5800  
as payments to nursing facilities based on each facility's total 5801  
number of Medicaid days in calendar year 2021. 5802

(2) Sixty per cent of the funds shall be made as quality 5803  
payments to nursing facilities, to be determined in accordance 5804  
with division (C) of this section. 5805

(C) The Department shall determine each nursing facility's 5806  
quality payment under division (B) (2) of this section as 5807  
follows: 5808

(1) Determine the sum of the quality scores determined 5809  
under division (D) of this section for all nursing facilities. 5810

(2) Determine the average quality score by dividing the 5811  
sum determined under division (C) (1) of this section by the 5812  
number of nursing facilities for which a quality score was 5813  
determined. 5814

(3) Determine the sum of the total number of Medicaid days 5815  
for all of calendar year 2021 for all nursing facilities for 5816  
which a quality score was determined. 5817

(4) Multiply the average quality score determined under 5818  
division (C) (2) of this section by the sum determined under 5819  
division (C) (3) of this section. 5820

(5) Determine the value per quality point by determining	5821
the quotient of the following:	5822
(a) The number that is sixty per cent of the appropriation	5823
made in this section;	5824
(b) The product determined under division (C) (4) of this	5825
section.	5826
(6) Multiply the value per quality point determined under	5827
division (C) (5) of this section by the nursing facility's	5828
quality score determined under division (D) of this section.	5829
(D) A nursing facility's quality score shall be calculated	5830
as follows:	5831
(1) Calculate the sum of the total number of points that	5832
CMS assigned to the nursing facility under CMS's nursing	5833
facility five-star quality rating system for the following	5834
quality metrics based on the four-quarter average for calendar	5835
year 2021 in the database maintained by CMS and known as care	5836
compare:	5837
(a) The percentage of the nursing facility's long-stay	5838
residents at high risk for pressure ulcers who had pressure	5839
ulcers;	5840
(b) The percentage of the nursing facility's long-stay	5841
residents who had a urinary tract infection;	5842
(c) The percentage of the nursing facility's long-stay	5843
residents whose ability to move independently worsened;	5844
(d) The percentage of the nursing facility's long-stay	5845
residents who had a catheter inserted and left in their bladder.	5846
(2) If the nursing facility was in the lowest percentile	5847

for any of the measures specified in division (D) (1) of this 5848  
section, reduce the facility's points to zero for that measure. 5849

(3) To the sum calculated under divisions (D) (1) and (2) 5850  
of this section, add seven and one-half points if the nursing 5851  
facility's occupancy rate during calendar year 2021 was seventy- 5852  
five per cent or more. 5853

(E) A new nursing facility shall receive a quality score 5854  
that equals the median quality score for all nursing facilities 5855  
for which a quality score was determined. 5856

(F) A nursing facility provider shall use the funds 5857  
received under this section only for workforce expenses. A 5858  
nursing facility's workforce expenses are its direct care costs 5859  
and its ancillary and support costs, as reported in the 5860  
facility's cost report filed with the Department pursuant to 5861  
section 5165.10 of the Revised Code. 5862

**Section 270.22.** 5863

PACE PROGRAM EXPANSION 5864

The foregoing appropriation item 651698, MCD Home and 5865  
Community Based Services, shall be used to expand the component 5866  
of the Medicaid program known as the Program of All-Inclusive 5867  
Care for the Elderly or PACE to the entities approved to become 5868  
PACE organizations after applying for approval as PACE 5869  
organizations in accordance with the request for proposals 5870  
established by division (B) (1) of Section 751.10 of this act. 5871

**Section 275.10.** 5872

5873

	1	2	3	4	5
A	MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES				
B	Dedicated Purpose Fund Group				
C	5CV3	336657	Crisis Infrastructure Expansion	\$0	\$90,000,000
D	5HC8	652698	MHA Home and Community Based Services	\$0	\$85,000,000
E	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$175,000,000
F	TOTAL ALL BUDGET FUND GROUPS			\$0	\$175,000,000

CRISIS INFRASTRUCTURE EXPANSION 5874

The foregoing appropriation item 336657, Crisis 5875  
 Infrastructure Expansion, shall be used for one-time 5876  
 infrastructure investments to support the expansion of crisis 5877  
 infrastructure, including stabilization units, short-term crisis 5878  
 residential services, hospital diversion and step-down centers, 5879  
 mobile crisis response, and behavioral health urgent care 5880  
 centers. Funding shall be allocated regionally based on the 5881  
 Department of Mental Health and Addiction Services' regional 5882  
 psychiatric hospital catchment areas. Funds allocated shall be 5883  
 used to pay for renovation, construction, operations, and 5884  
 technology upgrades for services. 5885

An amount equal to the unexpended, unencumbered balance of 5886  
 appropriation item 336657, Crisis Infrastructure Expansion, at 5887  
 the end of fiscal year 2023 is hereby reappropriated to the same 5888  
 appropriation item for the same purpose for fiscal year 2024. 5889

<b>Section 275.12.</b>	5890
MHA HOME AND COMMUNITY BASED SERVICES	5891
The foregoing appropriation item 652698, MHA Home and Community Based Services, shall be used by the Department of Mental Health and Addiction Services, in coordination with the Department of Higher Education, to expand career-focused programming in the behavioral health disciplines at state institutions of higher education, as defined in section 3345.011 of the Revised Code, and nonprofit institutions holding a certificate of authorization pursuant to Chapter 1713. of the Revised Code, and to administer other initiatives to recruit, train, and retain a robust behavioral health workforce. Any expenditures shall be used in accordance with Section 9817 of the "American Rescue Plan Act of 2021," Pub. L. No. 117-2, and shall comply with the Department of Medicaid's Medicaid state plan approved by the United States Centers for Medicare and Medicaid Services (CMS) and any associated CMS guidance, reporting requirements, and certifications.	5892 5893 5894 5895 5896 5897 5898 5899 5900 5901 5902 5903 5904 5905 5906 5907
<b>Section 275.14. HOME AND COMMUNITY BASED SERVICES</b>	5908
APPROPRIATIONS - STATE	5909
The Director of Budget and Management may authorize additional expenditures in appropriation items 651698, MCD Home and Community Based Services, 652698, MHA Home and Community Based Services, 653698, DDD Home and Community Based Services, 655698, JFS Home and Community Based Services, 656698, AGE Home and Community Based Services, and 659698, BOR Home and Community Based Services, as long as the additional expenditures are offset by equal expenditure reductions in another of these appropriation items. Any additional expenditures shall be used in accordance with Section 9817 of the "American Rescue Plan Act	5910 5911 5912 5913 5914 5915 5916 5917 5918 5919

of 2021," Pub. L. No. 117-2, and shall comply with the 5920  
Department of Medicaid's Medicaid state plan approved by the 5921  
United States Centers for Medicare and Medicaid Services (CMS) 5922  
and any associated CMS guidance, reporting requirements, and 5923  
certifications. Any additional expenditures are hereby 5924  
appropriated. 5925

**Section 275.16.** HOME AND COMMUNITY BASED APPROPRIATIONS - 5926  
FEDERAL 5927

The Director of Budget and Management may authorize 5928  
additional expenditures in appropriation items 651699, MCD Home 5929  
and Community Based Services - Federal, 652699, MHA Home and 5930  
Community Based Services - Federal, 653699, DDD Home and 5931  
Community Based Services - Federal, 655699, JFS Home and 5932  
Community Based Services - Federal, 656699, AGE Home and 5933  
Community Based Services - Federal, and 659699, BOR Home and 5934  
Community Based Services - Federal. If additional expenditures 5935  
are authorized in any of these appropriation items, the Director 5936  
of Budget and Management shall make appropriation adjustments in 5937  
any of the other items as necessary. Any additional expenditures 5938  
shall be used in accordance with Section 9817 of the "American 5939  
Rescue Plan Act of 2021," Pub. L. No. 117-2, and shall comply 5940  
with the Department of Medicaid's Medicaid state plan approved 5941  
by the United States Centers for Medicare and Medicaid Services 5942  
(CMS) and any associated CMS guidance, reporting requirements, 5943  
and certifications. Any additional expenditures are hereby 5944  
appropriated. 5945

**Section 280.10.** 5946



	1	2	3	4	5
A			OBM OFFICE OF BUDGET AND MANAGEMENT		
B			Dedicated Purpose Fund Group		
C	5CV3	042627	Ohio Ambulance Transportation	\$0	\$20,000,000
D	5CV3	042628	Adult Day Care	\$0	\$8,000,000
E	5CV3	042630	Statewide Hospital Support	\$0	\$100,000,000
F	5CV3	042631	Assisted Living Workforce Support	\$0	\$40,000,000
G	5CV3	042632	Hospice Care Workforce Support	\$0	\$30,000,000
H	5CV3	042633	HCBS Workforce Support	\$0	\$10,000,000
I	5CV3	042635	ALS Support Grants	\$0	\$1,000,000
J	5ZF0	042426	Ashtabula County Supplement	\$0	\$13,950,000
K			TOTAL Dedicated Purpose Fund Group	\$0	\$222,950,000
L			TOTAL ALL BUDGET FUND GROUPS	\$0	\$222,950,000

The foregoing appropriation item 042627, Ohio Ambulance Transportation, shall be used by the Director of Budget and Management to administer grants to any public, not-for-profit, or private ground ambulance transport provider, who submitted claims to the Ohio Department of Medicaid during the current state fiscal year.

**Section 280.12.**

The foregoing appropriation item 042628, Adult Day Care, 5955  
shall be used by the Director of Budget and Management to 5956  
administer grants to eligible adult day care providers during 5957  
the current state fiscal year. 5958

**Section 280.14.** 5959

STATEWIDE HOSPITAL SUPPORT 5960

(A) The foregoing appropriation item 042630, Statewide 5961  
Hospital Support, shall be used to support hospitals throughout 5962  
the state in accordance with this section. 5963

(B) For the purposes described in this section and 5964  
notwithstanding section 5164.48 of the Revised Code, the 5965  
Director of Budget and Management may make payments to hospitals 5966  
that are Medicaid providers, as defined in section 5164.01 of 5967  
the Revised Code, and are general, acute-care hospitals in good 5968  
standing classified by the Department of Medicaid as a critical 5969  
access hospital or a rural hospital. A hospital shall use the 5970  
payments exclusively for direct care staff compensation, which 5971  
may include staff retention bonus payments, overtime pay and 5972  
shift differential payments, staff recruitment costs, and new 5973  
hire incentive payments. All funds distributed under this 5974  
section are in addition to the Medicaid payment rates set forth 5975  
in Chapter 5164. of the Revised Code. 5976

(C) No funds under this section shall be paid to any of 5977  
the following: 5978

(1) Contract workers; 5979

(2) Staff supplied by or through a staffing agency; 5980

(3) Hospital administrators; 5981

(4) Hospital executive staff; 5982

(5) Hospital owners.	5983
(D) The Director of Budget and Management may recover any funds that are used for any purpose other than as specified in this section.	5984 5985 5986
<b>Section 280.16.</b>	5987
ASSISTED LIVING WORKFORCE SUPPORT	5988
The foregoing appropriation item 042631, Assisted Living Workforce Support, shall be used to fund provider relief allocations for residential care facilities, as defined in section 3721.01 of the Revised Code. A residential care facility operator shall use the funds exclusively for direct care staff compensation, which may include staff retention bonus payments, overtime pay and shift differential payments, staff recruitment costs, and new hire incentive payments. No funds under this section shall be paid to any of the following:	5989 5990 5991 5992 5993 5994 5995 5996 5997
(A) Contract workers;	5998
(B) Staff supplied by or through a staffing agency;	5999
(C) Residential care facility administrators;	6000
(D) Residential care facility executive staff;	6001
(E) Residential care facility owners.	6002
The Director of Budget and Management may recover any of the funds under this section that are used for any purpose other than as specified in this section.	6003 6004 6005
<b>Section 280.18.</b>	6006
HOSPICE CARE WORKFORCE SUPPORT	6007
The foregoing appropriation item 042632, Hospice Care	6008

Workforce Support, shall be used to fund provider relief 6009  
allocations for hospice care programs, as defined in section 6010  
3712.01 of the Revised Code. A hospice care program operator 6011  
shall use the funds exclusively for direct care staff 6012  
compensation, which may include staff retention bonus payments, 6013  
overtime pay and shift differential payments, staff recruitment 6014  
costs, and new hire incentive payments. No funds under this 6015  
section shall be paid to any of the following: 6016

- (A) Contract workers; 6017
- (B) Staff supplied by or through a staffing agency; 6018
- (C) Hospice care program administrators; 6019
- (D) Hospice care program executive staff; 6020
- (E) Hospice care program owners. 6021

The Director of Budget and Management may recover any of 6022  
the funds under this section that are used for any purpose other 6023  
than as specified in this section. 6024

**Section 280.20.** 6025

HCBS WORKFORCE SUPPORT 6026

The foregoing appropriation item 042633, HCBS Workforce 6027  
Support, shall be used to fund provider relief allocations for 6028  
Medicaid home and community-based services providers. These 6029  
funds shall be used exclusively for direct care staff 6030  
compensation, which may include staff retention bonus payments, 6031  
overtime pay and shift differential payments, staff recruitment 6032  
costs, and new hire incentive payments. No funds under this 6033  
section shall be paid to any of the following: 6034

- (A) Contract workers; 6035

(B) Staff supplied by or through a staffing agency;	6036
(C) Program administrators;	6037
(D) Executive staff;	6038
(E) Owners.	6039
The Director of Budget and Management may recover any of	6040
the funds under this section that are used for any purpose other	6041
than as specified in this section.	6042
<b>Section 280.21.</b>	6043
The foregoing appropriation item 042635, ALS Support	6044
Grants, shall be used by the Director of Budget and Management	6045
to administer grants to organizations for the expansion of in-	6046
home and respite care, the purchasing of durable medical	6047
equipment and home modifications, and professional services for	6048
persons with Amyotrophic Lateral Sclerosis (ALS).	6049
<b>Section 280.22.</b>	6050
ASHTABULA COUNTY SUPPLEMENT	6051
The foregoing appropriation item 042426, Ashtabula County	6052
Supplement, shall be granted to the Ashtabula County	6053
Commissioners for the purpose of retiring any outstanding debt	6054
obligations on the Geneva Lodge and Convention Center. Any funds	6055
in excess of the outstanding debt shall be used by the Ashtabula	6056
County Commissioners to pay costs of deferred maintenance on the	6057
lodge.	6058
<b>Section 280.24.</b> The County Supplemental Grant Fund (Fund	6059
5ZF0) is hereby created in the state treasury. The fund shall	6060
consist of moneys transferred to it pursuant to Section 280.26	6061
of this act and shall be used by the Director of Budget and	6062

Management pursuant to Section 280.22 of this act. 6063

**Section 280.26.** Within 30 days of the effective date of 6064  
 this act, the Director of Budget and Management shall transfer 6065  
 \$13,950,000 cash from the State Park Fund (Fund 5120) to the 6066  
 County Supplemental Grant Fund (Fund 5ZF0). 6067

**Section 285.10.** 6068

6069

	1	2	3	4	5
A	SOS SECRETARY OF STATE				
B	General Revenue Fund Group				
C	GRF	050321	Operating Expenses	\$0	\$250,000
D	TOTAL General Revenue Fund			\$0	\$250,000
E	Dedicated Purpose Fund Group				
F	5ZE0	050638	Electronic Pollbooks	\$0	\$7,500,000
G	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$7,500,000
H	TOTAL All BUDGET FUND GROUPS			\$0	\$7,750,000

OPERATING EXPENSES 6070

The foregoing appropriation item 050321, Operating 6071  
 Expenses, may be used by the Secretary of State to fund 6072  
 programs, services, and any other activities supporting public 6073  
 integrity, data analytics, and data transparency. 6074

**Section 285.12.** 6075

ELECTRONIC POLLBOOKS 6076

The foregoing appropriation item 050638, Electronic 6077  
Pollbooks, shall be used by the Secretary of State to pay 6078  
eighty-five per cent of the calculated allocation cost of 6079  
acquiring electronic pollbooks, as defined in section 3506.05 of 6080  
the Revised Code, and ancillary equipment, for county boards of 6081  
elections in accordance with this section. 6082

An amount equal to the unexpended, unencumbered portion of 6083  
the foregoing appropriation item 050638, Electronic Pollbooks, 6084  
at the end of fiscal year 2023 is hereby reappropriated to the 6085  
Secretary of State for the same purpose in fiscal year 2024. 6086

On the effective date of this section, or as soon as 6087  
possible thereafter, the Director of Budget and Management shall 6088  
transfer \$7,500,000 cash from the General Revenue Fund to the 6089  
Electronic Pollbook Fund (Fund 5ZE0), which is hereby created in 6090  
the state treasury. 6091

The Secretary of State shall calculate the portion of 6092  
appropriation item 050638, Electronic Pollbooks, to be allocated 6093  
to each county board of elections in proportion to the number of 6094  
registered voters in each county as recorded in the statewide 6095  
voter registration database as of July 1, 2022. The Secretary of 6096  
State, in conjunction with the Office of Procurement Services 6097  
within the Department of Administrative Services, shall use the 6098  
funding allocated to each county board of elections for the 6099  
purchase of electronic pollbooks and ancillary equipment as 6100  
follows: 6101

(A) For electronic pollbooks and ancillary equipment to be 6102  
purchased after the effective date of this section, upon request 6103

by a county board of elections, the Secretary of State shall 6104  
provide a list of the vendors and electronic pollbooks certified 6105  
in accordance with section 3506.05 of the Revised Code. The 6106  
board of elections shall select electronic pollbooks from this 6107  
list and notify the Office of Procurement Services of its 6108  
selection. The Office shall purchase the selected electronic 6109  
pollbooks and any other necessary equipment on behalf of the 6110  
board of elections and shall transfer those pollbooks and 6111  
equipment to the board. The board of elections shall enter into 6112  
a memorandum of understanding with the applicable board of 6113  
county commissioners and the Department of Administrative 6114  
Services concerning those purchases. The Secretary of State 6115  
shall reimburse the board of elections for the lesser amount of 6116  
either eighty-five per cent of those purchases or the amount of 6117  
the allocation as determined by the Secretary of State under 6118  
this section. 6119

(B) If, prior to the effective date of this section and 6120  
after the date of December 31, 2019, a board of elections 6121  
purchased electronic pollbooks or ancillary equipment, the 6122  
Secretary of State shall reimburse the board of elections for 6123  
the lesser amount of either eighty-five per cent of that 6124  
purchase or the amount of the allocation as determined by the 6125  
Secretary of State under this section. Reimbursement shall be 6126  
paid to the county general fund. 6127

**Section 287.10.** Amounts equal to the unexpended portions 6128  
of appropriation items under the following recovery and relief 6129  
funds, at the end of fiscal year 2023 are hereby reappropriated 6130  
to the same appropriation items and shall be used for the same 6131  
purposes in fiscal year 2024: Governor's Emergency Education 6132  
Relief Fund (Fund 3HQ0), CARES Act School Relief Fund (Fund 6133  
3HS0), Emergency Rental Assistance Fund (Fund 5CV2), State 6134



Fiscal Recovery Fund (Fund 5CV3), Local Fiscal Recovery Fund 6135  
(Fund 5CV4), Coronavirus Capital Projects Fund (Fund 5CV5), and 6136  
the Health and Human Services Fund (Fund 5SA4). 6137

**Section 290.10.** If the Director of Management and Budget 6138  
determines, under the provisions of Section 757.01 of this act, 6139  
that a tax amnesty should be conducted during calendar year 6140  
2023, then all appropriation items in this section are to be 6141  
appropriated out of money in the state treasury to the credit of 6142  
the designated fund. For all appropriations made in this 6143  
section, the amounts in the first column are for fiscal year 6144  
2022 and the amounts in the second column are for fiscal year 6145  
2023. The appropriations made in this section are in addition to 6146  
any other appropriations made for the FY 2022-FY 2023 biennium. 6147

6148

	1	2	3	4	5
A	TAX DEPARTMENT OF TAXATION				
B	Dedicated Purpose Fund Group				
C	5BW0	110630	Tax Amnesty Promotion and Administration	\$0	\$1,000,000
D	TOTAL DPF Dedicated Purpose Fund Group			\$0	\$1,000,000
E	TOTAL ALL BUDGET FUND GROUPS			\$0	\$1,000,000

TAX AMNESTY PROMOTION AND ADMINISTRATION 6149

The foregoing appropriation item 110630, Tax Amnesty 6150  
Promotion and Administration, shall be used by the Department of 6151

Taxation to promote and administer a tax amnesty program in 6152  
calendar year 2023 if the Director of Budget and Management 6153  
certifies that an amnesty is needed. If the Director so 6154  
certifies, the Director shall transfer \$1,000,000 from the 6155  
General Revenue Fund to Fund 5BW0 to pay initial costs of 6156  
establishing a tax amnesty program. From initial receipts from 6157  
the tax amnesty program, an amount equal to the amount so 6158  
transferred is to be transferred back from Fund 5BW0 to the 6159  
General Revenue Fund. 6160

Any unexpended and unencumbered amount of the foregoing 6161  
appropriation item 110630, Tax Amnesty Promotion and 6162  
Administration, remaining at the end of fiscal year 2023 is 6163  
hereby reappropriated in fiscal year 2024, to be used for the 6164  
same purpose. 6165

**Section 295.10.** Within the limits set forth in this act, 6166  
the Director of Budget and Management shall establish accounts 6167  
indicating the source and amount of funds for each appropriation 6168  
made in this act, and shall determine the form and manner in 6169  
which appropriation accounts shall be maintained. Expenditures 6170  
from fiscal year 2023 operating appropriations contained in this 6171  
act shall be accounted for as though made in H.B. 110 of the 6172  
134th General Assembly. The fiscal year 2023 operating 6173  
appropriations made in this act are subject to all provisions of 6174  
H.B. 110 of the 134th General Assembly that are generally 6175  
applicable to such appropriations. 6176

Expenditures from the fiscal year 2024 operating 6177  
appropriations contained in this act shall be accounted for as 6178  
though made in the main operating appropriations act of the 6179  
135th General Assembly. The fiscal year 2024 operating 6180  
appropriations made in this act are subject to all provisions of 6181

the main operating appropriations act of the 135th General 6182  
Assembly that are generally applicable to such appropriations. 6183

**Section 510.01.** Notwithstanding any provision of law to 6184  
the contrary, at the close of each fiscal quarter, or as soon as 6185  
practicable thereafter, the Director of Budget and Management 6186  
shall transfer the amounts equal to the investment earnings 6187  
credited between March 31, 2021, to December 31, 2026, to the 6188  
State Fiscal Recovery Fund (Fund 5CV3) and the Local Fiscal 6189  
Recovery Fund (Fund 5CV4), both created by the Controlling 6190  
Board, to the Controlling Board Emergency Purposes/Contingencies 6191  
Fund created in section 127.19 of the Revised Code. 6192

**Section 515.01.** On the effective date of this section, or 6193  
as soon as possible thereafter, the Director of Budget and 6194  
Management shall determine the amount by which the funding level 6195  
specified in division (B)(1)(a) of section 131.44 of the Revised 6196  
Code exceeds the cash balance in the Budget Stabilization Fund, 6197  
and shall transfer that amount from the General Revenue Fund to 6198  
the Budget Stabilization Fund. 6199

**Section 601.01.** Section 757.01 of this act is hereby 6200  
repealed, effective January 1, 2024. The repeal of Section 6201  
757.01 of this act does not affect, after the effective date of 6202  
the repeal, the rights, remedies, or actions authorized under 6203  
that section. 6204

**Section 605.01.** That Sections 265.220, 307.270, 343.30, 6205  
and 701.70 of H.B. 110 of the 134th General Assembly be amended 6206  
to read as follows: 6207

**Sec. 265.220.** PHASE-IN PERCENTAGE FOR DISADVANTAGED PUPIL 6208  
IMPACT AID 6209

For purposes of division (X)(2) of section 3317.02 of the 6210

Revised Code, the General Assembly has determined that the 6211  
phase-in percentage for disadvantaged pupil impact aid for 6212  
fiscal year 2022 shall be 0 per cent and the phase-in percentage 6213  
for disadvantaged pupil impact aid for fiscal year 2023 shall be 6214  
~~14~~33.33 per cent. 6215

**Sec. 307.270. PUBLICLY FUNDED CHILD CARE** 6216

Of the foregoing appropriation item 600617, Child Care 6217  
Federal, \$50,000,000 in fiscal year 2022 of the amounts provided 6218  
from the "Consolidated Appropriations Act, 2021" Pub. L. No. 6219  
116-260 shall be used to provide a discount to the co-payments, 6220  
established under section 5104.38 of the Revised Code, for 6221  
families participating in publicly funded child care. 6222

~~All of the~~ The following apply/applies to funds provided 6223  
through the "Consolidated Appropriations Act, 2021," Pub. L. No. 6224  
116-260 or the "American Rescue Plan Act of 2021," Pub. L. No. 6225  
117-2, including funds appropriated through appropriation item 6226  
600617, Child Care Federal: 6227

~~(A)~~ In the event "Consolidated Appropriations Act, 2021," 6228  
Pub. L. No. 116-260, funds not previously appropriated by the 6229  
General Assembly, including through Controlling Board or as part 6230  
of S.B. 109 of the 134th General Assembly, remain available, the 6231  
Department of Job and Family Services shall use the funds to 6232  
assist with stabilizing and sustaining the child care program, 6233  
improve workforce recruitment and retention, and increase access 6234  
for families. 6235

~~(B) In the event Ohio receives federal Child Care~~ 6236  
~~Development Fund (CCDF) supplemental discretionary funds from~~ 6237  
~~the "American Rescue Plan Act of 2021," Pub. L. No. 117-2, the~~ 6238  
~~Department of Job and Family Services shall use the funds to~~ 6239

~~assist with stabilizing and sustaining the child care program, 6240  
improve workforce recruitment and retention, and increase access 6241  
for families. 6242~~

~~Sec. 343.30. STATE PARK OPERATIONS 6243~~

~~Of the foregoing appropriation item, 725605, State Park 6244  
Operations, \$13,950,000 over the biennium ending June 30, 2023, 6245  
shall be used to purchase the Geneva Lodge and Conference Center 6246  
and pay operating costs for the facility pursuant to Section 6247  
715.20 of this act. An amount equal to \$13,950,000 less any 6248  
amount used to purchase or to pay the operating costs for the 6249  
Geneva Lodge and Conference Center in fiscal year 2022 is hereby 6250  
appropriated for the same purpose in fiscal year 2023. 6251~~

OIL AND GAS WELL PLUGGING 6252

The foregoing appropriation item 725677, Oil and Gas Well 6253  
Plugging, shall be used exclusively for the purposes of plugging 6254  
wells and to properly restore the land surface of idle and 6255  
orphan oil and gas wells pursuant to section 1509.071 of the 6256  
Revised Code. This appropriation item shall not be used for 6257  
salaries, maintenance, equipment, or other administrative 6258  
purposes, except for those costs directly attributable to the 6259  
plugging of an idle or orphan well. In addition, this 6260  
appropriation item shall not be used to transfer cash to any 6261  
other fund or appropriation item. 6262

H2OHIO FUND 6263

On July 1, 2022, or as soon as possible thereafter, the 6264  
Director of Natural Resources may certify to the Director of 6265  
Budget and Management an amount up to the unexpended, 6266  
unencumbered balance of the foregoing appropriation item, 6267  
725681, H2Ohio, at the end of fiscal year 2022 to be 6268

reappropriated in fiscal year 2023. Upon Controlling Board 6269  
approval, the amount certified is hereby reappropriated to the 6270  
same appropriation item for fiscal year 2023. 6271

APPALACHIAN HILLS 6272

The foregoing appropriation item 725607, Appalachian 6273  
Hills, shall be used to purchase the remainder of the American 6274  
Electric Power ReCreation Land in southeastern Ohio. An amount 6275  
equal to the unexpended, unencumbered portion of the foregoing 6276  
appropriation item 725607, Appalachian Hills, at the end of 6277  
fiscal year 2022 is hereby reappropriated to fiscal year 2023 6278  
for the same purpose. 6279

WELL LOG FILING FEES 6280

The Chief of the Division of Water Resources shall deposit 6281  
fees forwarded to the Division pursuant to section 1521.05 of 6282  
the Revised Code into the Water Management Fund (Fund 5160) for 6283  
the purposes described in that section. 6284

PARKS CAPITAL EXPENSES FUND 6285

The Director of Natural Resources shall submit to the 6286  
Director of Budget and Management the estimated design, 6287  
engineering, and planning costs of capital-related work to be 6288  
done by Department of Natural Resources staff for parks projects 6289  
within the Ohio Parks and Recreation Improvement Fund (Fund 6290  
7035). If the Director of Budget and Management approves the 6291  
estimated costs, the Director may release appropriations from 6292  
Fund 7035 appropriation item C725E6, Project Planning, for those 6293  
purposes. Upon release of the appropriations, the Department of 6294  
Natural Resources shall pay for these expenses from the Parks 6295  
Capital Expenses Fund (Fund 2270). Expenses paid from Fund 2270 6296  
shall be reimbursed by Fund 7035 using an intrastate transfer 6297

voucher.	6298
NATUREWORKS CAPITAL EXPENSES FUND	6299
The Department of Natural Resources shall submit to the	6300
Director of Budget and Management the estimated design,	6301
planning, and engineering costs of capital-related work to be	6302
done by Department of Natural Resources staff for each capital	6303
improvement project within the Ohio Parks and Natural Resources	6304
Fund (Fund 7031). If the Director of Budget and Management	6305
approves the estimated costs, the Director may release	6306
appropriations from Fund 7031 appropriation item C725E5, Project	6307
Planning, for those purposes. Upon release of the	6308
appropriations, the Department of Natural Resources shall pay	6309
for these expenses from the Capital Expenses Fund (Fund 4S90).	6310
Expenses paid from Fund 4S90 shall be reimbursed by Fund 7031	6311
using an intrastate transfer voucher.	6312
PARK MAINTENANCE	6313
The foregoing appropriation item 725514, Park Maintenance,	6314
shall be used by the Department of Natural Resources to pay the	6315
costs of projects supported by the State Park Maintenance Fund	6316
(Fund 5TD0) under section 1501.08 of the Revised Code.	6317
On July 1 of each fiscal year or as soon as possible	6318
thereafter, the Director of Natural Resources shall certify the	6319
amount of five percent of the average of the previous five years	6320
of deposits in the State Park Fund (Fund 5120) to the Director	6321
of Budget and Management. The Director of Budget and Management	6322
may transfer up to \$1,600,000 from Fund 5120 to the State Park	6323
Maintenance Fund (Fund 5TD0).	6324
<b>Sec. 701.70.</b> (A) (1) As used in this section:	6325
(a) "Peace officer" has the same meaning as in section	6326

109.71 of the Revised Code. 6327

(b) "Trooper" means an individual appointed as a State 6328  
Highway Patrol Trooper under section 5503.01 of the Revised 6329  
Code. 6330

(2) Not later than December 1, 2021, the Attorney General 6331  
shall create a pilot program for state funding of the training 6332  
of peace officers and troopers that is required under section 6333  
109.803 of the Revised Code. The pilot program shall be 6334  
administered by the office of the Attorney General, in 6335  
accordance with this section. The pilot program shall be ~~a one-~~ 6336  
~~year~~ an eighteen-month program, to be in existence ~~for calendar-~~ 6337  
~~year~~ from January 1, 2022, until June 30, 2023. 6338

~~(3)~~ The pilot program shall consist of two components. The 6339  
first component applies with respect to state funding under the 6340  
pilot program during calendar year 2022 of the training of peace 6341  
officers and troopers that is required under section 109.803 of 6342  
the Revised Code, and shall be in existence only for calendar 6343  
year 2022. Divisions (B) (1) to (4) of this section apply with 6344  
respect to that first component. The second component applies 6345  
with respect to state funding under the pilot program from 6346  
January 1, 2023, until June 30, 2023, of the training of peace 6347  
officers and troopers that is required under section 109.803 of 6348  
the Revised Code. Divisions (C) (1) to (6) of this section apply 6349  
with respect to that second component. 6350

(B) (1) Not later than December 2, 2021, each law 6351  
enforcement agency that has peace officers or troopers who are 6352  
subject to the training requirement set forth in section 109.803 6353  
of the Revised Code shall certify to the Attorney General the 6354  
total of all salaries to be paid in calendar year 2022 to 6355  
officers or troopers of the agency who will receive that 6356



training in calendar year 2022 and the hourly rate of pay for 6357  
each of those officers and troopers. 6358

~~(4)~~(2) Not later than January 1, 2022, the Attorney 6359  
General shall begin the operation of the pilot program 6360  
established under division (A) (2) of this section. Prior to that 6361  
date, the Attorney General shall establish rules, under section 6362  
111.15 of the Revised Code, for the operation and administration 6363  
of the component of the pilot program governed by division (B) 6364  
of this section, for the determination of eligibility for 6365  
funding and payments under that component of the program, and 6366  
for the provision of funding and payments under that component 6367  
of the pilot program, in accordance with division (B) of this 6368  
section. From money appropriated to the Attorney General for the 6369  
purposes of such payments under that component of the pilot 6370  
program, the Attorney General shall pay to each law enforcement 6371  
agency that has peace officers or troopers who are subject to 6372  
the training requirement set forth in section 109.803 of the 6373  
Revised Code an amount to cover up to fifty per cent of the 6374  
total cost of the salaries of the officers or troopers of the 6375  
agency to be paid to officers or troopers who will receive that 6376  
training in calendar year 2022, as certified by the agency in 6377  
accordance with division ~~(A) (3)~~(B) (1) of this section, during 6378  
the period of the training. The amount to be paid shall cover 6379  
only the period during which the officers or troopers are 6380  
receiving that training and shall not exceed an amount covering 6381  
twenty-four hours of the training. If the amount of the money 6382  
appropriated to the Attorney General for the purposes of the 6383  
component of the pilot program governed by division (B) of this 6384  
section is insufficient to pay fifty per cent of the total cost 6385  
of the salaries of the peace officers or troopers of all law 6386  
enforcement agencies to be paid in calendar year 2022 to 6387

officers or troopers who will receive that training in calendar 6388  
year 2022, the amount to be paid to each such agency shall be 6389  
reduced proportionately so that each agency is paid an equal 6390  
percentage of its cost in the year for the training. No payment 6391  
shall be made to any law enforcement agency under division (B) 6392  
of this ~~division~~ section after January 1, 2023. If a law 6393  
enforcement agency that receives money under this division does 6394  
not use all of the money for the salaries certified by the 6395  
agency in accordance with division ~~(A) (3)~~ (B) (1) of this section, 6396  
the agency shall ~~return~~ retain all of the money not used ~~to the~~ 6397  
~~Attorney General~~ and shall use the retained money only for paying 6398  
the cost of future continuing professional training programs for 6399  
its peace officers and troopers. 6400

A law enforcement agency that receives any payments under 6401  
this division shall be responsible for paying the cost of 6402  
training of its peace officers or troopers required under 6403  
section 109.803 of the Revised Code that exceeds the amount of 6404  
the payment received under the pilot program under this 6405  
division. 6406

~~(5) (3)~~ Except as otherwise provided in this division, 6407  
state funding for the training of peace officers or troopers 6408  
that is required under section 109.803 of the Revised Code shall 6409  
be provided in calendar year 2022 only in accordance with 6410  
division ~~(A) (4)~~ (B) (2) of this section, notwithstanding former 6411  
section 109.802 of the Revised Code as it existed prior to 6412  
September 20, 2021, rule 109:2-18-04 of the Administrative Code, 6413  
and any other provision of law that addresses any alternative 6414  
method of state funding for such training. The limitation 6415  
specified in this division does not apply with respect to direct 6416  
appropriations made to a state law enforcement agency or with 6417  
respect to funding in accordance with division (C) of this 6418

section as that division exists on and after the effective date 6419  
of this amendment. 6420

~~(6)~~(4) Each law enforcement agency that receives money 6421  
under division ~~(A)~~~~(4)~~(B)(2) of this section shall submit to the 6422  
Attorney General, by the date specified by the Attorney General, 6423  
a report that states the amount of money the agency received, 6424  
how that money was used, when it was used, and any other 6425  
information with respect to the use of the money that is 6426  
required by the Attorney General. The Attorney General shall 6427  
prepare a report that compiles the information in the reports 6428  
received from law enforcement agencies under this division and 6429  
submit the report to the General Assembly and the Legislative 6430  
Service Commission. 6431

~~(B)~~~~(1)~~(C)(1) From money appropriated to the Attorney 6432  
General for the purposes of payments under the component of the 6433  
pilot program governed by division (C) of this section, the 6434  
Attorney General shall pay reimbursements in accordance with 6435  
division (C) of this section for continuing professional 6436  
training programs for peace officers and troopers as provided in 6437  
section 109.803 of the Revised Code. 6438

(2) The Attorney General shall establish rules, under 6439  
section 111.15 of the Revised Code, specifying application 6440  
procedures, standards, and guidelines, and prescribing an 6441  
application form, for the reimbursement under division (C) of 6442  
this section of law enforcement agencies for the cost of 6443  
continuing professional training programs for their peace 6444  
officers and troopers that is required under section 109.803 of 6445  
the Revised Code. The rules shall include, but are not limited 6446  
to, all of the following: 6447

(a) The date by which applications must be made and the 6448

documentation required to substantiate any costs for which the 6449  
applicant seeks reimbursement; 6450

(b) Procedures for making reimbursements from the fund and 6451  
standards for determining the amounts of those reimbursements; 6452

(c) Any other requirements necessary for the proper 6453  
administration of the reimbursement program under division (C) 6454  
of this section. 6455

(3) Each law enforcement agency may apply to the Attorney 6456  
General for reimbursement under division (C) of this section for 6457  
the costs of continuing professional training programs that are 6458  
successfully completed by the agency's peace officers or 6459  
troopers. Each application shall be made in accordance with, on 6460  
an application form prescribed in, and be supported by the 6461  
documentation required by, the rules adopted by the Attorney 6462  
General pursuant to division (C) (2) of this section. 6463

(4) The Attorney General shall review each application for 6464  
reimbursement made under division (C) (3) of this section to 6465  
determine if the applicant is entitled to reimbursement for the 6466  
training programs for which the applicant seeks reimbursement. A 6467  
law enforcement agency that complies with division (B) of 6468  
section 109.761 of the Revised Code and applies under division 6469  
(C) (3) of this section for reimbursement is entitled to 6470  
reimbursement for each of the agency's peace officers or 6471  
troopers who timely complies with the continuing professional 6472  
training requirement specified in division (A) (1) of section 6473  
109.803 of the Revised Code by completing the minimum number of 6474  
hours of training directed by the Ohio peace officer training 6475  
commission under that division and with the other requirements 6476  
described in that division. 6477

(5) If a law enforcement agency that applies under 6478  
division (C) (3) of this section for reimbursement is entitled to 6479  
reimbursement under division (C) (4) of this section for each 6480  
peace officer and trooper who successfully completes a training 6481  
program, the commission shall approve reimbursing the agency for 6482  
the cost of that program. The actual amount of reimbursement for 6483  
each authorized training program shall be determined by rules 6484  
adopted by the Attorney General under division (C) (2) of this 6485  
section. 6486

(6) (a) Each law enforcement agency that receives funds 6487  
under division (C) (4) this section shall keep those funds 6488  
separate from any other funds of the agency and shall use those 6489  
funds only for paying the cost of continuing professional 6490  
training programs. 6491

(b) If a law enforcement agency that receives funds for 6492  
reimbursement under division (C) (4) of this section for peace 6493  
officers or troopers who successfully complete a training 6494  
program does not use all of the funds received for such a 6495  
reimbursement, the agency shall retain all of the funds not used 6496  
and shall use the retained funds only for paying the cost of 6497  
future continuing professional training programs for its peace 6498  
officers and troopers. 6499

(c) A law enforcement agency that receives funds for 6500  
reimbursement under division (C) (4) of this section shall be 6501  
responsible for paying the cost of training of its peace 6502  
officers or troopers required under section 109.803 of the 6503  
Revised Code that exceeds the amount of the payment received 6504  
under the pilot program under division (C) of this section. 6505

(D) (1) There is created the Law Enforcement Training 6506  
Funding Study Commission. The Commission shall consist of the 6507

following twelve members: 6508

(a) The Attorney General or a designee of the Attorney 6509  
General who has experience in law enforcement funding issues; 6510

(b) The Director of Public Safety or a designee of the 6511  
Director who has experience in law enforcement funding issues; 6512

(c) Three members of the House of Representatives 6513  
appointed by the Speaker of the House of Representatives, with 6514  
not more than two of the persons appointed as members being 6515  
members of the same political party; 6516

(d) Three members of the Senate appointed by the President 6517  
of the Senate, with not more than two of the persons appointed 6518  
as members being members of the same political party; 6519

(e) Four members of the public appointed by the Governor, 6520  
with each such member having a law enforcement background. 6521

(2) The Speaker of the House of Representatives, the 6522  
President of the Senate, and the Governor shall make their 6523  
initial appointments to the Law Enforcement Training Funding 6524  
Study Commission not later than ~~thirty days after the effective~~ 6525  
~~date of this Section~~ October 30, 2021. 6526

(3) If an appointed member of the Law Enforcement Training 6527  
Funding Study Commission ceases to hold the position that led to 6528  
the member's appointment, the member is disqualified and a 6529  
vacancy occurs. Vacancies of appointed members shall be filled 6530  
in the same manner as original appointments. 6531

(4) The Law Enforcement Training Funding Study Commission 6532  
shall hold its first meeting not later than ~~thirty days after~~ 6533  
~~the effective date of this Section~~ October 30, 2021, regardless 6534  
of whether all members have been appointed under division ~~(B)(2)~~ 6535

(D)(2) of this section. At its first meeting, the Commission 6536  
shall select a chairperson, and also shall select a vice- 6537  
chairperson to perform in the absence of the chairperson. The 6538  
Commission shall adopt procedures to govern its proceedings and 6539  
shall meet as necessary at the call of the chairperson or on the 6540  
written request of a majority of its members. A majority of 6541  
serving Commission members constitutes a quorum. Formal 6542  
recommendations shall be made by a vote of a majority of the 6543  
quorum present. Commission meetings shall be open to the public 6544  
under section 121.22 of the Revised Code. The Commission shall 6545  
keep minutes of its meetings as public records under section 6546  
149.43 of the Revised Code. 6547

(5) Members of the Law Enforcement Training Funding Study 6548  
Commission shall serve without compensation. 6549

(6) The Law Enforcement Training Funding Study Commission 6550  
shall study possible long-term methods for the provision of 6551  
state funding to law enforcement agencies for the training of 6552  
their peace officers and troopers that is required under section 6553  
109.803 of the Revised Code. The Commission shall evaluate the 6554  
plans for the pilot program established under division (A) of 6555  
this section, with respect to funding to be provided under 6556  
division (B) of this section, as part of the study. Upon 6557  
completion of the study, the Commission shall prepare a report 6558  
of its findings and recommendations for a long-term method for 6559  
the provision of state funding to law enforcement agencies for 6560  
the training of their peace officers and troopers that is 6561  
required under section 109.803 of the Revised Code. Not later 6562  
than March 1, 2022, the Commission shall submit the report to 6563  
the Governor, the General Assembly, the Attorney General, and 6564  
the Legislative Service Commission. Upon submission of the 6565  
report, the Commission shall cease to exist. 6566

**Section 605.02.** That existing Sections 265.220, 307.270, 6567  
343.30, and 701.70 of H.B. 110 of the 134th General Assembly are 6568  
hereby repealed. 6569

**Section 607.10.** That Section 715.20 of H.B. 110 of the 6570  
134th General Assembly is hereby repealed. 6571

**Section 610.01.** That Sections 219.10 (as amended by H.B. 6572  
687 of the 134th General Assembly), 221.10 (as amended by H.B. 6573  
687 of the 134th General Assembly), 221.13 (as amended by H.B. 6574  
687 of the 134th General Assembly), and 237.13 (as amended by 6575  
H.B. 687 of the 134th General Assembly) of H.B. 597 of the 134th 6576  
General Assembly be amended to read as follows: 6577

**Sec. 219.10.** 6578

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A	DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES		
B	Reappropriations		
C	Mental Health Facilities Improvement Fund (Fund 7033)		
D	C59004	Community Assistance Projects	\$725,000
E	C59034	Statewide Developmental Centers	\$1,100,000
F	C59070	Hardin County YMCA Renovations	\$164,000
G	C59071	NECCO Gym Project	\$8,500
H	C59072	Windfall Developmental	\$250,000



		Disabilities Project	
I	<del>C59073</del>	<del>Hattie Larlham</del>	<del>\$400,000</del>
J	C59075	Easterseals Production and Fulfillment Center	\$200,000
K	TOTAL Department of Developmental Disabilities		<del>\$2,847,500</del>
			<u>\$2,447,500</u>
L	TOTAL ALL FUNDS		<del>\$2,847,500</del>
			<u>\$2,447,500</u>

COMMUNITY ASSISTANCE PROJECTS 6580

The foregoing appropriation item C59004, Community 6581  
 Assistance Projects, may be used to provide community assistance 6582  
 funds for the development, purchase, construction, or renovation 6583  
 of facilities for day programs or residential programs that 6584  
 provide services to persons eligible for services from the 6585  
 Department of Developmental Disabilities or county boards of 6586  
 developmental disabilities and shall be distributed by the 6587  
 Department of Developmental Disabilities subject to Controlling 6588  
 Board approval. 6589

**Sec. 221.10.** 6590

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A MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES

B			Reappropriations
C	Mental Health Facilities Improvement Fund (Fund 7033)		
D	C58001	Community Assistance Projects	<del>\$24,235,310</del>
			<u>\$23,885,310</u>
E	C58007	Infrastructure Renovations	\$15,000,000
F	C58033	Salvation Army of Greater Cleveland Harbor Light Complex	\$350,000
G	C58044	Alvis Women Community Reentry Project	\$50,000
H	C58046	Summer Entrepreneurial Experience and Knowledge	\$100,000
I	C58048	Community Resiliency Projects	\$10,549,443
J	TOTAL Mental Health Facilities Improvement Fund		<del>\$50,284,753</del>
			<u>\$49,934,753</u>
K	TOTAL ALL FUNDS		<del>\$50,284,753</del>
			<u>\$49,934,753</u>

INFRASTRUCTURE RENOVATIONS 6592

The amount reappropriated for the foregoing appropriation 6593  
item C58007, Infrastructure Renovations, is the unencumbered 6594  
balance as of June 30, 2022, in appropriation item C58007, 6595  
Infrastructure Renovations, plus \$621,441. Prior to the 6596  
expenditure of this appropriation, the Department of Mental 6597

Health and Addiction Services shall certify to the Director of 6598  
Budget and Management canceled encumbrances in the amount of at 6599  
least \$621,441. 6600

**Sec. 221.13. COMMUNITY ASSISTANCE PROJECTS** 6601

The foregoing appropriation item C58001, Community 6602  
Assistance Projects, may be used for facilities constructed or 6603  
to be constructed pursuant to Chapter 340., 5119., 5123., or 6604  
5126. of the Revised Code or the authority granted by section 6605  
154.20 and other applicable sections of the Revised Code and the 6606  
rules issued pursuant to those chapters and that section and 6607  
shall be distributed by the Department of Mental Health and 6608  
Addiction Services subject to Controlling Board approval. 6609

~~The amount reappropriated for the foregoing appropriation 6610  
item C58001, Community Assistance Projects, is the unencumbered 6611  
balance as of June 30, 2022, in appropriation item C58001, 6612  
Community Assistance Projects, plus the unencumbered balance as 6613  
of June 30, 2022, in appropriation item C59064, Heinzerling 6614  
Community Facilities. 6615~~

A portion of the foregoing appropriation item C58001, 6616  
Community Assistance Projects, shall be used to support the 6617  
projects listed in this section unless the amounts are 6618  
distributed prior to June 30, 2022. 6619

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A Project List

B Comprehensive Addiction Center \$4,500,000

C	Bellefaire JCB Pediatric Psychiatric Hospital and Autism School	\$1,000,000
D	Comprehensive Outpatient Program Expansion	\$1,000,000
E	Restoration of Mental Health Diversion Center	\$1,000,000
F	Sheakley Day Treatment	\$934,000
G	Greater Dayton Regional Hospital Association	\$800,000
H	Cleveland Clinic Akron General	\$700,000
I	Cuyahoga County Mental Health Jail Diversion Facility	\$700,000
J	One Step Closer to Home	\$650,000
K	Cornerstone of Hope - Independence	\$500,000
L	ADAS Board of Lorain County	\$500,000
M	Tri-County Board of Recovery and Mental Health Services	\$450,000
N	Perry County Behavioral Health Veterans Drug Treatment Program	\$400,000
O	Providence House	\$400,000
P	Neighborhood Development Services	\$400,000
Q	<del>Heinzerling Community Facilities</del>	<del>\$350,000</del>

R	Alvis House	\$300,000
S	Western Reserve Area on Aging-St. Vincent	\$300,000
T	Cedar Hills Transformation Camp	\$250,000
U	Adams County	\$250,000
V	(Cocoon) Comprehensive Advocacy Center for Survivors of Domestic and Sexual Violence	\$200,000
W	CommQuests Recovery Campus Improvements	\$200,000
X	West Dayton Community Services Center	\$200,000
Y	Meadow Center	\$150,000
Z	Y-Haven	\$150,000
AA	City of Franklin	\$150,000
AB	Maryhaven	\$125,000
AC	Forbes House Domestic Violence Project	\$120,000
AD	Seven Hills Trauma Recovery Center	\$105,000
AE	Save a Warrior Project	\$100,000
AF	Cadence Care Network Family and Community Resource Center	\$50,000
AG	Grace House Akron, Inc.	\$50,000
AH	Lighthouse Behavioral Health Solutions	\$50,000

Outpatient Behavioral Health Clinic

AI	The Glenway Outpatient Treatment Center - Phase 3 (Final)	\$50,000
AJ	The Commons at Springfield	\$25,000
AK	Women's Recovery Center	\$13,000

**Sec. 237.13.** The amount reappropriated from the foregoing 6621  
appropriation item C230FM, Cultural and Sports Facilities 6622  
Projects, shall be equal to the amount of all projects specified 6623  
in this section, unless the amounts are released prior to June 6624  
30, 2022, and shall include the unencumbered balance as of June 6625  
30, 2022, in appropriation items C23072, Madisonville Arts 6626  
Center of Hamilton County, and C230BB, Golf Manor Volunteer Park 6627  
Outdoor Amphitheater. 6628

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A	Project List	
B	Rock and Roll Hall of Fame and Great Lakes Science Center	\$1,750,000
C	Cincinnati Art Museum Master Plan	\$1,400,000
D	Lima Rotary Stage and Park	\$1,250,000
E	Ohio Theatre Restoration	\$1,250,000
F	Cincinnati Ballet Center	\$1,000,000

G	Directing the Future: A New Stage for Cincinnati's National Theatre	\$1,000,000
H	Jeep Museum	\$1,000,000
I	Dayton Air Credit Union Ballpark	\$1,000,000
J	Northwood Community Recreation Center	\$1,000,000
K	Cleveland Museum of Art	\$750,000
L	Stan Hywet Hall & Gardens	\$750,000
M	World Heritage and Visitor Center	\$730,000
N	Ohio Aviation Hall of Fame	\$550,000
O	Carnes Center	\$500,000
P	BAYarts	\$500,000
Q	Columbus Historical Society Engine House #6	\$500,000
R	Flats East Bank Performance Stage	\$500,000
S	Louis Sullivan Building of Newark Restoration and Adaptive Reuse	\$489,000
T	Lake Erie Nature and Science Center Wildlife Gardens Education Project	\$450,000
U	Ariel Opera House Energy Efficiency and Safety Updates	\$400,000
V	Dublin North Market Bridge Park	\$350,000

W	Stambaugh Auditorium	\$350,000
X	Washington Court House Auditorium	\$325,000
Y	Midland Theatre Project	\$324,000
Z	Harveysburg First Free Black School	\$322,500
AA	Champaign County Historical Museum	\$300,000
AB	Barn at Stratford	\$300,000
AC	National Museum of the Great Lakes Expansion	\$300,000
AD	Willoughby Amphitheater	\$300,000
AE	Butler Institute of American Art	\$275,000
AF	Springfield Museum of Art Renovation	\$250,000
AG	O.P. Chaney/Historic Mill	\$250,000
AH	Norwalk Theater Rehabilitation Project	\$250,000
AI	Tam O'Shanter Renovations	\$250,000
AJ	Yoctangee Park Historic Armory	\$250,000
AK	Columbus Museum of Art Accessibility Upgrades	\$225,000
AL	Evendale Cultural Arts Center ADA Compliance	\$225,000
AM	Veterans Memorial Civic and Convention Center	\$200,000
AN	Ohio Valley Museum of Discovery	\$200,000



AO	Grove City Outdoor Cultural Arts Performance Facility	\$200,000
AP	Grove City Historical Society Renovations	\$200,000
AQ	South Point Community Center Update and Modernize	\$200,000
AR	Protect Our Bones: Critical Infrastructure Improvements at the Boonshoft Museum	\$200,000
AS	Warren Community Amphitheater Renovations	\$200,000
AT	Peoples Bank Theatre	\$200,000
AU	Buckeye Agricultural Museum and Education Center	\$194,538
AV	Historic Township Hall Relocation and Restoration	\$180,000
AW	Wright Factory Unit - Dayton	\$175,000
AX	African American Museum	\$150,000
AY	<del>FRONT: MidTown Arts Campus</del> <u>Transformer Station</u>	\$150,000
AZ	Karamu House Phase III	\$150,000
BA	Defiance Community Auditorium Renovation Project	\$150,000
BB	Invisible Gallery	\$150,000
BC	Madison Place Fire House Renovation	\$150,000
BD	Greenfield Historical Society Restoration Project	\$150,000
BE	Clearview Museum	\$150,000

BF	Akron Art Museum	\$150,000
BG	Baldwin-Buss House Restoration	\$150,000
BH	Unionville Tavern Improvements	\$125,000
BI	Williams County Fountain City Amphitheater	\$125,000
BJ	Lorain County Historical Society	\$112,000
BK	Wooster Amphitheater	\$100,000
BL	Maltz Museum of Jewish Heritage Reimagine Project	\$100,000
BM	North Royalton Memorial Park Amphitheater	\$100,000
BN	The Music Settlement Center for Innovation, Education, and Technology	\$100,000
BO	Minerva Park Amphitheater Restoration	\$100,000
BP	Rickenbacker Woods Museum	\$100,000
BQ	Covedale Center - Phase 6 Renovations	\$100,000
BR	Steubenville Grand Theater	\$100,000
BS	West Liberty Town Hall Opera House Community Center Restoration and Renovation	\$100,000
BT	Polish Cultural Center	\$100,000
BU	Battle of Buffington Island Civil War Battlefield Museum	\$100,000

BV	Meigs County Pioneer and Historical Society Renovations	\$100,000
BW	Twin City Opera House	\$100,000
BX	Gant Stadium Renovation	\$100,000
BY	Octagon House	\$100,000
BZ	Circleville Historic City Hall Improvements	\$100,000
CA	Pickaway County Historical Society Museum	\$100,000
CB	Camden Opera House Second Floor Renovation	\$100,000
CC	Southern Ohio War Memorial	\$100,000
CD	Levi Scofield Mansion Transformation	\$100,000
CE	El Mercado at La Villa Hispana Cultural Revitalization	\$100,000
CF	Mayfield Civic Center Theater Renovation	\$100,000
CG	Leesburg Historic B & O Rail Depot	\$100,000
CH	The Funk Music Hall of Fame and Exhibition Center	\$100,000
CI	Jacob Miller's Tavern Renovation	\$100,000
CJ	Stone Academy	\$92,000
CK	Morgan History Center Renovation	\$85,000
CL	Muirfield Dr. Kinetic Arts Project	\$75,000

CM	Convoy Opera House Facility Renovation	\$75,000
CN	Hune Covered Bridge Relocation	\$75,000
CO	Hardin County Historical Society Improvements	\$64,000
CP	Nancy and David Wolf Holocaust and Humanity Center	\$56,000
CQ	Soap Box Derby Track Resurfacing and Sidewalks Additions and Upgrades	\$50,000
CR	Gaslight Theater	\$50,000
CS	Mausoleum Repair	\$50,000
CT	John S. Knight Convention Center	\$50,000
CU	G.A.R. Hall ADA Accessibility	\$50,000
CV	Wright Patterson Air Force Base Holocaust Museum	\$50,000
CW	Clark Gable Facility Improvements	\$50,000
CX	Darke County Art Trail Initiative	\$40,000
CY	Wendel Concert Stage	\$35,000
CZ	History of Weston, Historical Offerings	\$30,000
DA	Evendale Cultural Arts Center	\$25,000
DB	Heritage Farm Museum Improvement	\$25,000
DC	Piketon Liberty Memorial	\$25,000

DD	1872 German Furniture Factory Project	\$25,000
DE	Medina County and Brunswick Historical Societies Project/Wadsworth Historical Society	\$25,000
DF	Bucyrus Bicentennial Arch Project	\$25,000
DG	Fairborn Military Veterans Memorial	\$25,000
DH	Stained Glass Window Restoration for the Wapakoneta Museum	\$22,000
DI	Shelby House Museum	\$20,000
DJ	Jackson Center Museum Building Improvements	\$13,500
DK	Leipscic Recreation Center Improvements	\$7,500
DL	Jeromesville Totem Pole	\$3,000

**Section 610.02.** That existing Sections 219.10 (as amended 6630  
by H.B. 687 of the 134th General Assembly), 221.10 (as amended 6631  
by H.B. 687 of the 134th General Assembly), 221.13 (as amended 6632  
by H.B. 687 of the 134th General Assembly), and 237.13 (as 6633  
amended by H.B. 687 of the 134th General Assembly) of H.B. 597 6634  
of the 134th General Assembly are hereby repealed. 6635

**Section 615.01.** That Sections 207.15, 221.10, 221.13, 6636  
223.10, 223.15, 237.10, and 237.13 of H.B. 687 of the 134th 6637  
General Assembly be amended to read as follows: 6638

**Sec. 207.15.** 6639

	1	2	3
A		KSU KENT STATE UNIVERSITY	
B		Higher Education Improvement Fund (Fund 7034)	
C	C270H2	Founders Hall HVAC Upgrades - Tuscarawas	\$500,000
D	C270I7	Library Asbestos Abatement and Restroom Installation - Ashtabula	\$550,000
E	C270K3	Critical Deferred Maintenance-Kent	\$1,550,000
F	C270K4	Campus ADA Improvements-Kent	\$1,000,000
G	C270K5	Fine Arts Building Roof Replacement Phase II and Library Ceiling Replacement	\$900,000
H	C270K7	Nursing Skills Laboratory Renovation- Geauga	\$450,000
I	C270L8	Blossom Music Center	\$1,500,000
J	C270M6	Front Campus Chiller Plant and Loop- Kent	\$7,500,000
K	C270M7	CAED Beall Hall 2nd Floor Rehabilitation-Kent	\$6,500,000
L	C270M8	Cunningham Hall Deferred Maintenance Phase II-Kent	\$3,075,000
M	C270M9	Library-Theater Building Roof	\$500,000

		Replacement-Trumbull	
N	C270N1	Main Classroom Rooftop Unit Replacement Phase I-Salem	\$475,000
O	C270N2	Academic Buildings IT Network Access Enhancement-Kent	\$3,588,475
P	C270N3	Ashland County Airport Authority Terminal and Flight School Project	\$150,000
Q	C270N4	East Liverpool Athletic Center	\$200,000
R	C270N5	Severance Music Center	\$500,000
S	C270N6	Kulas Hall Renovation - Cleveland Institute of Music	\$500,000
T	<del>C270N7</del>	<del>SAM Center Upgrades</del>	<del>\$50,000</del>
U	C270N8	Junior Achievement North Central Ohio Building	\$250,000
V	C270N9	STEM Center of Excellence	\$250,000
W	C270O2	Shaw Jewish Community Center	\$75,000
X	C270O3	Purinton Hall Renovations - East Liverpool	\$300,000
Y	TOTAL Higher Education Improvement Fund		<del>\$30,363,475</del>
			<u>\$30,313,475</u>
Z	TOTAL ALL FUNDS		<del>\$30,363,475</del>

\$30,313,475

**Sec. 221.10.**

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A MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES

B Mental Health Facilities Improvement Fund (Fund 7033)

C C58001 Community Assistance Projects \$50,380,139

\$50,280,139

D C58007 Infrastructure Renovations \$36,739,422

E C58048 Community Resiliency Projects \$5,000,000

F TOTAL Mental Health Facilities Improvement Fund ~~\$92,119,561~~

\$92,019,561

G TOTAL ALL FUNDS ~~\$92,119,561~~

\$92,019,561

**Sec. 221.13. COMMUNITY ASSISTANCE PROJECTS**

6643

The foregoing appropriation item C58001, Community 6644

Assistance Projects, may be used for facilities constructed or 6645

to be constructed pursuant to Chapter 340., 5119., 5123., or 6646

5126. of the Revised Code or the authority granted by section 6647

154.20 and other applicable sections of the Revised Code and the 6648

rules issued pursuant to those chapters and that section and 6649



shall be distributed by the Department of Mental Health and 6650  
Addiction Services subject to Controlling Board approval. 6651

Of the foregoing appropriation item C58001, Community 6652  
Assistance Projects, ~~\$17,515,000~~ \$17,415,000 shall be used to 6653  
support the projects listed in this section. 6654

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A	Project List	
B	Gracehaven-Multipurpose Building	\$2,500,000
C	Blue Line Regional Training Center	\$1,625,000
D	Bellefaire Jewish Children's Bureau Child and Youth Service Center	\$1,000,000
E	Boundless Health Campus Expansion	\$900,000
F	Lorain Nord Center	\$900,000
G	Cleveland Christian Home	\$700,000
H	Providence House East Side Campus Community Hub	\$700,000
I	Lorain County Mental Health and Primary Care Expansion	\$500,000
J	Neighborhood Alliance	\$500,000
K	Unison Health Poe Road Crisis Residential Center	\$500,000

L	Van Buren Center Restoration	\$500,000
M	Medina County Emergency Housing Shelter	\$450,000
N	Ashtabula City - Samaritan House	\$400,000
O	Refuge Residential Capacity Expansion	\$400,000
P	May Dugan Building Renovation and Expansion	\$350,000
Q	Unison Health Dorr Street Behavioral Health Residential Facility	\$350,000
R	Harriet's Hope	\$300,000
S	House of Hope	\$300,000
T	Tiffin Community Kitchen	\$300,000
U	Center for Addiction Treatment Recovery House	\$250,000
V	CHC Addiction Services	\$250,000
W	Rosemary's Babies Holloway House	\$250,000
X	Sisters of Charity Health System and Sisters of Charity Foundation of Cleveland	\$250,000
Y	TCH Outpatient Community Behavioral Health Building	\$250,000
Z	Toledo YWCA Domestic Violence Shelter	\$250,000
AA	YWCA Greater Cincinnati Domestic Violence Shelter East	\$250,000

AB	Ashland Family YMCA	\$200,000
AC	Lutheran Community Services Building	\$200,000
AD	Star House	\$200,000
AE	Toledo Life Revitalization Center	\$200,000
AF	Walt Collins Veterans Housing Facility	\$200,000
AG	Washington County Boys and Girls Club	\$175,000
AH	Pathways for Women	\$150,000
AI	Square One Meigs	\$150,000
AJ	Uptown Smiles Clinical Renovations	\$125,000
AK	<del>Anchorage Rehabilitation Phase III</del>	<del>\$100,000</del>
AL	Comprehensive Health Care at the Centers, Gordon Square	\$100,000
AM	Turning Over a New Leaf in Rural Appalachian Ohio	\$100,000
AN	Women's Resource Center of Hancock County	\$100,000
AO	Y Haven	\$100,000
AP	YWCA Family Center - Columbus	\$100,000
AQ	YMCA Competitive Sports Training Facility	\$75,000
AR	YWCA Hamilton	\$75,000
AS	Cornerstone of Hope	\$50,000

AT	Harbor Crisis Stabilization Unit	\$50,000
AU	Lifecare Alliance	\$50,000
AV	Homesafe - Ashtabula	\$40,000
AW	Muskingum Behavioral Health	\$25,000
AX	Westfield Center Improvements	\$25,000

**Sec. 223.10.**

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A	DNR DEPARTMENT OF NATURAL RESOURCES	
B	State Fiscal Recovery Fund (Fund 5CV3)	
C	C725V4 Parks - ARPA	\$137,000,000
D	C725V5 Trails - ARPA	\$15,000,000
E	C725V6 Wastewater/Water Systems - ARPA	\$50,000,000
F	TOTAL State Fiscal Recovery Fund	\$202,000,000
G	Wildlife Fund (Fund 7015)	
H	C725K9 Wildlife Area Building Development/Renovation	\$14,220,000
I	TOTAL Wildlife Fund	\$14,220,000

J	Administrative Building Fund (Fund 7026)		
K	C725D5	Fountain Square Building and Telephone Improvement	\$1,500,000
L	C725N7	District Office Renovations	\$1,100,000
M	TOTAL Administrative Building Fund		\$2,600,000
N	Ohio Parks and Natural Resources Fund (Fund 7031)		
O	C72549	Facilities Development	\$3,255,659
P	C725E1	Local Parks Projects Statewide	\$3,575,971
Q	C725E5	Project Planning	\$468,226
R	C725J0	Natural Areas/Preserves Maintenance/Facilities	\$6,300,000
S	C725K0	State Park Renovations/Upgrading	\$1,150,000
T	C725N8	Forestry Equipment	\$3,130,000
U	TOTAL Ohio Parks and Natural Resources Fund		\$17,879,856
V	Parks and Recreation Improvement Fund (Fund 7035)		
W	C725A0	State Parks, Campgrounds, Lodges, Cabins	\$125,807,774
X	C725C4	Muskingum River Lock and Dam	\$27,500,000
Y	C725E2	Local Parks, Recreation, and Conservation Projects	<del>\$73,062,300</del> \$76,062,300

Z	C725E6	Project Planning	\$12,476,398
AA	C725M5	Lake Erie Islands State Park/Middle Bass Island State Park	\$11,000,000
AB	C725R3	State Parks Renovations/Upgrades	\$19,950,000
AC	C725R4	Dam Rehabilitation - Parks	\$29,275,200
AD	C725U7	Eagle Creek Watershed Flood Mitigation	\$30,000,000
AE	TOTAL Parks and Recreation Improvement Fund		<del>\$329,071,672</del>
			<u>\$332,071,672</u>
AF	Clean Ohio Trail Fund (Fund 7061)		
AG	C72514	Clean Ohio Trail Fund	\$12,500,000
AH	TOTAL Clean Ohio Trail Fund		\$12,500,000
AI	Waterways Safety Fund (Fund 7086)		
AJ	C725A7	Cooperative Funding for Boating Facilities	\$4,500,000
AK	C725N9	Operations Facilities Development	\$5,000,000
AL	TOTAL Waterways Safety Fund		\$9,500,000
AM	TOTAL ALL FUNDS		<del>\$587,771,528</del>
			<u>\$590,771,528</u>

All reimbursements received from the federal government 6659  
for any expenditures made pursuant to this section shall be 6660  
deposited in the state treasury to the credit of the fund from 6661  
which the expenditure originated. 6662

**Sec. 223.15.** The foregoing appropriation item C725E2, 6663  
Local Parks, Recreation, and Conservation Projects, shall be 6664  
used to support the projects listed in this section. An amount 6665  
equal to two per cent of the projects listed may be used by the 6666  
Department of Natural Resources for the administration of local 6667  
projects. 6668

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A	Project List	
B	<u>Mentor Erosion Mitigation</u>	<u>\$3,000,000</u>
C	Heritage Trail Extension	\$2,500,000
D	Lima Community Pool	\$2,400,000
E	Cleveland Zoo Primate Rainforest	\$1,700,000
F	Columbus Zoo	\$1,400,000
G	Cincinnati Findlay Community and Recreation Center	\$1,200,000
H	Gateway to Freedom Park	\$1,200,000
I	Akron Area YMCA Camp Y-Noah	\$1,000,000

Capital Improvement		
J	Euclid Waterfront Improvement Plan - Phase III	\$1,000,000
K	Franklin Park Conservatory Renovation of the Wolfe Palm House and the Davis Showhouse	\$1,000,000
L	Cincinnati Zoo and Botanical Garden Pedestrian Bridge	\$900,000
M	The Wilds RV Park and Campground	\$900,000
N	Irishtown Bend and Canal Basin Park	\$850,000
O	Cincinnati Playhouse in the Park	\$800,000
P	Lima Rotary Community Stage and Park	\$800,000
Q	Copley Ridgewood Trail	\$750,000
R	Delhi Towne Square	\$750,000
S	Environmental Education Pavilion at Forest Lawn Stormwater Park	\$750,000
T	Glen Helen Nature Preserve Accessibility Improvements	\$750,000
U	Lebanon Scenic Railway Bridge	\$750,000
V	Strongsville Town Center	\$725,000



	Enhancement and Walkability Initiative	
W	Salem City Village Green Park	\$700,000
X	Green Township Veterans Park Enhancement	\$650,000
Y	Ohio Bird Sanctuary	\$600,000
Z	Stark Parks Magnolia Flouring Mill Public Access	\$571,000
AA	ArtsinStark Park	\$500,000
AB	Indian Lake Maintenance	\$500,000
AC	North Ridgeville Mills Creek	\$500,000
AD	Sidney Feeder Canal Bike Trail	\$500,000
AE	Sylvania YMCA	\$500,000
AF	The Foundry	\$500,000
AG	Vienna Air Heritage Park	\$500,000
AH	Litzenberg Memorial Woods Improvement Project	\$498,000
AI	Geneva Township Park - Old Lake Road Shoreline Restoration	\$450,000
AJ	Hamilton-Clover Groff Trail Project	\$450,000

AK	Lake Erie Shoreline Erosion Mitigation	\$450,000
AL	McCord Park Renovations	\$450,000
AM	Mentor Marsh Observation Tower	\$450,000
AN	Replacement of Discovery Frontier Playground at Fryer Park	\$450,000
AO	Mosquito Creek Lake Park Improvements	\$404,000
AP	Avon Traxler Preserve	\$400,000
AQ	Chagrin Meadows Preserve	\$400,000
AR	Fort Colerain Phase III	\$400,000
AS	Kelleys Island East Lakeshore Shoreline Protection	\$400,000
AT	Lake Metroparks Lake Erie Shoreline Trail and Revetment Wall	\$400,000
AU	Mason Makino Park	\$400,000
AV	McDonald Commons Renovation and Construction	\$400,000
AW	Ripley Freedom Landing Riverfront Development	\$400,000

AX	Solon to Chagrin Falls Multi-Purpose Trail	\$400,000
AY	Hamilton Beltline Recreational Trail	\$380,000
AZ	Holbrook Hollows Park Expansion	\$375,000
BA	Alum Creek Pedestrian/Bike Bridge - Bexley	\$350,000
BB	Boeckling Building Pier	\$350,000
BC	CROWN Wasson Way Crossing Improvements	\$350,000
BD	Fairport Harbor Marina Boat Launch	\$350,000
BE	Hiking Trails and Playground Refurbishment - Cincinnati	\$350,000
BF	Elyria Intergenerational Community Center	\$350,000
BG	Medina Recreation Center	\$350,000
BH	Project Playground Galena	\$350,000
BI	Wauseon Community Social and Recreational Center	\$350,000
BJ	Twinsburg Glen Chamberlin Park	\$338,000
BK	Botkins Community Park	\$300,000

BL	Camp Joy	\$300,000
BM	Canal Fulton Community Park	\$300,000
BN	Canton Township Faircrest Park	\$300,000
BO	Chagrin River Trail	\$300,000
BP	Creston Community Park Renovations	\$300,000
BQ	Edge Adventure Park	\$300,000
BR	Harbin Park ADA-Accessible Play Area and Splash Pad	\$300,000
BS	Kalida St. Michael Holy Name Ballpark	\$300,000
BT	Legacy Park Shelter House and Restrooms Project - Cridersville	\$300,000
BU	Liberty Landing Phase II	\$300,000
BV	Lincoln Heights Memorial Athletic Field Renovations	\$300,000
BW	Marysville Heritage Park	\$300,000
BX	Massillon Park Splash Pad	\$300,000
BY	Mayerson JCC Expansion	\$300,000
BZ	Meredith Park	\$300,000

CA	Niles Bike Path Bridge Improvements	\$300,000
CB	North Canton Dogwood Pool House	\$300,000
CC	Olmsted Township Nature Trail and Bark Park	\$300,000
CD	Plain Township Diamond Park Historic Barn	\$300,000
CE	Town Square Redevelopment - Blue Ash	\$300,000
CF	Willadale Trail- Boettler/Southgate Connector	\$275,000
CG	Fallen Timbers Family Recreation Center Pool Replacement	\$275,000
CH	Grailville Park Improvements	\$260,000
CI	Streetsboro Industrial Park	\$250,000
CJ	Brunswick Recreation Center	\$250,000
CK	Chudzinski Johansen Conservancy Park	\$250,000
CL	Clearcreek Park Trail	\$250,000
CM	Coke Oven Community Civic Center Park	\$250,000
CN	Covington - Schoolhouse Park	\$250,000

CO	Girl Scouts of Western Ohio - EMPOWER HER	\$250,000
CP	Girl Scouts of Western Ohio Camp Libbey	\$250,000
CQ	Johnstown Splash Pad	\$250,000
CR	Lockington Trail Bridge	\$250,000
CS	Lodi Community Park	\$250,000
CT	Louisville Metzger Park	\$250,000
CU	Noble County Heritage Park	\$250,000
CV	Rotary Lodge at River Cliff Park Renovation	\$250,000
CW	Schoonover Observatory Improvements	\$250,000
CX	SPIRE Institute and Academy	\$250,000
CY	Timken Gatehouse Renovation	\$250,000
CZ	West Carrollton Whitewater Park	\$250,000
DA	Wooster Barnes Preserve	\$250,000
DB	Valleyview Park	\$240,000
DC	Cave Lake Dam	\$225,000
DD	Moonville Rail Trail	\$225,000

DE	Dan Beard Scout Camp Flooding and Erosion Mitigation	\$223,000
DF	Chillicothe Paint Creek Recreational Trail	\$215,000
DG	Ashtabula Township Park - Restoration	\$200,000
DH	Augusta Community Park	\$200,000
DI	Bryan Lincoln Park	\$200,000
DJ	Camp Oty'Okwa Capital Improvements	\$200,000
DK	Center Gateway Improvement Project - Rocky River	\$200,000
DL	Centerville Benham's Grove	\$200,000
DM	City of Monroe Lookout Point	\$200,000
DN	Coshocton County Connector	\$200,000
DO	Franklin Furnace Park	\$200,000
DP	Great Miami River Trail - Middletown to Monroe Segment Construction Project	\$200,000
DQ	Memorial Park All-Purpose Trail - North Royalton	\$200,000
DR	Mount Aloysius Community Rec	\$200,000

	Center	
DS	Portage Bike and Hike Trail - Mill Race Segment	\$200,000
DT	Seven Gables Park Playground Replacement	\$200,000
DU	Sylvania Plummer Pool	\$200,000
DV	Tuscarawas Memorial Park Improvements	\$200,000
DW	Wellness at the Generational Recreation Complex- Construction	\$200,000
DX	West Farmington Park Improvements	\$200,000
DY	Shawnee West Buckeye Trail	\$195,000
DZ	Jim Terrell Park Canoe/Kayak Launch	\$190,000
EA	Racine Star Mill Park	\$190,000
EB	Darke County Art Trail	\$180,000
EC	Bryn Du Barn	\$175,000
ED	Erie MetroParks Nature Center	\$175,000
EE	Norton Bicentennial Park	\$175,000
EF	Ohio and Erie Canal Restoration	\$175,000



EG	Concord Township Park Renovation	\$172,000
EH	Ward Park Swimming Pool Filtration System Replacement	\$171,000
EI	Ashland County Corner Park	\$150,000
EJ	Brown County Board of Developmental Disabilities Resource and Community Center	\$150,000
EK	Buckeye Lake Boat Ramps and Pier Enabling Project	\$150,000
EL	Deer Park Chamberlin Park	\$150,000
EM	Elyria Holly Hall	\$150,000
EN	Forest Park Central Park Improvements	\$150,000
EO	Fostoria Splash Pad	\$150,000
EP	Geneva Township Park Commission - Handicap Accessible Ramp	\$150,000
EQ	Gibsonburg Logyard Park	\$150,000
ER	Greenville Downtown Park	\$150,000
ES	Hammertown Lake Improvements Project	\$150,000
ET	Kingsbury Riverfront Park Rehabilitation Project	\$150,000

EU	Lock Nine Riverfront Park	\$150,000
EV	MAGNET's Manufacturing Innovation, Technology and Job Center Park	\$150,000
EW	Mansfield B&O Trail Connector	\$150,000
EX	Mansfield Central Park	\$150,000
EY	Middle Point Recreation Center	\$150,000
EZ	Mount Gilead Park Site Preparations	\$150,000
FA	Navarre Park	\$150,000
FB	North Kingsville Village - Community Park	\$150,000
FC	North Olmsted Community Park Improvements	\$150,000
FD	Olmsted Falls East River Road Park	\$150,000
FE	Portsmouth Market Square Park	\$150,000
FF	Powhatan Point Municipal Park District	\$150,000
FG	Restore Rockefeller	\$150,000
FH	Richwood Splash Pad	\$150,000

FI	Rio Grande Reservoir and Park Improvements	\$150,000
FJ	Seven Hills Calvin Park Drainage Improvements	\$150,000
FK	Unger Park Multi-Use Loop Trail	\$150,000
FL	Urban Meadow Park Connector Trail	\$150,000
FM	Wellsville Marina Dredging	\$150,000
FN	Austintown Township Park Bandshell Replacement	\$140,000
FO	West Union SR 41 Shared Use Path Phase II	\$140,000
FP	Bellefontaine Blue Jacket Park	\$135,000
FQ	Alliance Memorial Park	<del>\$125,000</del> <u>\$250,000</u>
FR	<del>Alliance Thompson Snodgrass</del> <del>Park</del>	<del>\$125,000</del>
FS	Antwerp Holly Kobee Memorial Splash Pad	\$125,000
FT	Carey Splash Pad	\$125,000
FU	Flight Line: East Dayton Rails- to-Trails	\$125,000

FV	Friedt Park	\$125,000
FW	Kirtland Community Center	\$125,000
FX	Miami Valley Research Park Bike Path and Pedestrian Bridge	\$125,000
FY	Old Murray City School Building Demolition	\$125,000
FZ	Vermillion Main Street Beach and Harbor Access Project	\$125,000
GA	Clepper Park Pickleball Courts	\$122,000
GB	Village of Fort Loramie Community Park Improvements	\$122,000
GC	North Fork Preserve of Bath	\$120,000
GD	Rootstown Community Park and Gracie Field Paving	\$120,000
GE	New Knoxville Splash Pad and Shelter House	\$110,000
GF	Sally Buffalo Park Stage	\$110,000
GG	South Lebanon Veteran's Park Playground	\$110,000
GH	Middleburg Heights Memorial Hall Courtyard	\$104,000
GI	Akron Zoo Additional Animal	\$100,000

	Housing Phase II	
GJ	Bay Village Green Improvements	\$100,000
GK	Brecksville Field House	\$100,000
GL	Cobblestone Park - Medina	\$100,000
GM	Fairfield Township Veterans Memorial Project	\$100,000
GN	Gahanna Exploration Center	\$100,000
GO	Harmony Park	\$100,000
GP	Highland Heights Park Connector	\$100,000
GQ	Holden Arboretum All-Season Trails	\$100,000
GR	Kenton Saulisberry Park at France Lake	\$100,000
GS	Mansfield Sterkel Park	\$100,000
GT	Marion Lincoln Park	\$100,000
GU	Mecca Township Recreation Center	\$100,000
GV	Montgomery Cultural Arts and Performance Fountain	\$100,000
GW	Ottawa Memorial Pool Splash Pad	\$100,000
GX	Outdoor Theater and Performing	\$100,000

	Arts Community Park - Hillsboro	
GY	Painesville Kiwanis Recreation Park	\$100,000
GZ	Pickleball Courts at Patricia Allyn Park	\$100,000
HA	Plain City Heritage Trail	\$100,000
HB	Plan4Health Perry Township Park Trail Improvement Plan	\$100,000
HC	Police and Fire Dedication Playground - Lyndhurst	\$100,000
HD	Sheffield Village James Day Park	\$100,000
HE	Syracuse Skatepark	\$100,000
HF	The Pony Wagon Trail	\$100,000
HG	The Wilds Shade and Shelter Improvements	\$100,000
HH	Veterans Memorial at Rose Run Park	\$100,000
HI	Village of Bellville Historic Bandstand Renovations	\$100,000
HJ	Village of Bentleyville Riverview Community Park	\$100,000
HK	Village of Middlefield Parks	\$100,000

Upgrades		
HL	Weatherstone Park - Wadsworth	\$100,000
HM	West Alexandria Smith Street Park	\$100,000
HN	Wintersville Recreation Complex	\$100,000
HO	Acres of Adventure Learning Center	\$90,000
HP	Byesville Patriot Park	\$90,000
HQ	Malta Park Improvements	\$90,000
HR	Parma Park Improvements	\$90,000
HS	Perrysville Weltmer Park - Playground	\$85,000
HT	4-H Camp Piedmont Upgrades	\$75,000
HU	Brook Park Central Park	\$75,000
HV	Cuyahoga Heights Willowbrook Connector Trail	\$75,000
HW	Fairborn Memorial Park	\$75,000
HX	Fairview Park Bain Park	\$75,000
HY	Havener Park Improvements	\$75,000
HZ	Independence Pool Facility	\$75,000

Improvements		
IA	Lancaster Nature Trail at AHA!	\$75,000
IB	Leipsic Buckeye Park	\$75,000
IC	Little Miami River Access and Park Development	\$75,000
ID	Loveland Heights Playground Improvements	\$75,000
IE	Middleport-Pomeroy Walking Path Project Phase IV	\$75,000
IF	Monroe Township Park Playground	\$75,000
IG	Mt. Sterling Mason Park	\$75,000
IH	New Concord Swimming Pool	\$75,000
II	Outdoor Sports Court Revitalization - Springdale	\$75,000
IJ	Sharon Nature Preserve Trails Phase I	\$75,000
IK	Wadsworth Safety Town Park	\$75,000
IL	Voice of America MetroPark Tylersville Road Entrance	\$70,000
IM	Wilhelmina Park Trail and Shelter Project	\$70,000



IN	Ellsworth Hills Learning Lab	\$65,000
IO	Roscoe Village Infrastructure Project	\$60,000
IP	Buckeye Trail East Fork Wildlife Area	\$57,000
IQ	Caldwell Walking Track Expansion	\$55,000
IR	Reservoir Park Pathway Pedestrian Bridge - Deshler	\$52,000
IS	McCulloughs Run - Newton	\$50,000
IT	Bellaire Walking Trail	\$50,000
IU	Big Walnut Trail Extension and Park	\$50,000
IV	Big Walnut Trail SE Columbus - Eastland Area	\$50,000
IW	Brunswick Lake ADA Canoe/Kayak Launch	\$50,000
IX	Bryan George Bible Park	\$50,000
IY	Buckeye Lake Crystal Lagoon and Public Park	\$50,000
IZ	Center Ice Foundation	\$50,000
JA	Cleveland Botanical Garden Public Accessible Garden Path	\$50,000

JB	Concord Township Park Restroom Facility Project	\$50,000
JC	Doylestown Memorial Park	\$50,000
JD	Drews Track Memorial Pump Track Expansion	\$50,000
JE	Glass City Enrichment Center	\$50,000
JF	Greenwich Reservoir Park	\$50,000
JG	Leila McGuire Jeffrey Park Playground	\$50,000
JH	Levitt Pavilion Dayton	\$50,000
JI	Madison Village Dana's Park	\$50,000
JJ	Madison Village Wetland Trail	\$50,000
JK	Martins Ferry Recreation Center- Water Splash Park/Ice Rink	\$50,000
JL	Millersport Lions Park	\$50,000
JM	Moscow Ohio River Stabilization, Phase II	\$50,000
JN	Ohio FFA Camp Muskingum	\$50,000
JO	P&G MLB Cincinnati Reds Youth Academy	\$50,000
JP	Penney Nature Center Improvement	\$50,000

	Project	
JQ	Prairie Trail/Stitt Park Improvements	\$50,000
JR	Caldwell Race Track Upgrades	\$50,000
JS	Richmond Heights Community Park Gazebo	\$50,000
JT	Richwood Park Lynn St. Shelterhouse and Parking	\$50,000
JU	Salt Fork State Park	\$50,000
JV	Shade Community Center Upgrades	\$50,000
JW	Tinker's Creek Trail	\$50,000
JX	Village of Bloomdale Reservoir Project	\$50,000
JY	Wapakoneta Waterpark	\$50,000
JZ	Walton Hills Thomas Young Park	\$48,000
KA	Byrd Township Community Center	\$45,000
KB	Selby Building Revitalization	\$45,000
KC	Village of Dunkirk Splash Pad and Storage Building	\$45,000
KD	Burr Oak State Park	\$44,000

KE	Veterans Memorial Park Accessibility Improvements - Liberty Center	\$42,000
KF	Chippewa Falls Rail Trail Parking Lot	\$40,000
KG	Chippewa Park Shelter House	\$40,000
KH	Gates Mills Community House Improvements	\$40,000
KI	Hartinger Park/Diles Park Playground Improvements	\$40,000
KJ	Fifth Street Park Play Structure and Splash Pad	\$30,000
KK	Keener Park Sledding Hill	\$30,000
KL	Alger Park Upgrades	\$25,000
KM	Blue Heron Park Trail Phase II	\$25,000
KN	Charlement Reservation Stable	\$25,000
KO	Gloria Glens Southwest Park Grading	\$25,000
KP	Pickerington Promenade	\$25,000
KQ	Plymouth Mary Fate Park	\$25,000
KR	Blue Heron Park Flood Mitigation	\$20,000

KS	Hardin County Veterans Memorial Park	\$20,000
KT	Malinta Community Park	\$20,000
KU	Zuck Riparian Preserve Trail	\$18,000
KV	Perrysville Weltmer Park - Electrical	\$15,000
KW	Sardinia Veteran's Community Park Revitalization	\$15,000
KX	Kokosing Gap Trail	\$14,000
KY	Paulding County Park District Floating Pier Addition	\$10,000
KZ	Buckeye Trail Boesel Easement Bridge	\$2,800
LA	Paulding County Park District Boat Launch Improvement	\$2,500
LB	Paulding County Park District	\$1,000
LC	Paulding County Park District Pier	\$1,000

**Sec. 237.10.**

6670

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A	FCC FACILITIES CONSTRUCTION COMMISSION		
B	State Fiscal Recovery Fund (Fund 5CV3)		
C	C230GF	ARPA School Security	\$100,000,000
D	TOTAL State Fiscal Recovery Fund		\$100,000,000
E	Administrative Building Fund (Fund 7026)		
F	C23016	Energy Conservation Projects	\$2,000,000
G	C230E5	State Agency Planning/Assessment	\$2,800,000
H	TOTAL Administrative Building Fund		\$4,800,000
I	Cultural and Sports Facilities Building Fund (Fund 7030)		
J	C23024	OHS - Statewide Site Exhibit Renovation	\$475,000
K	C23025	OHS - Statewide Site Repairs	\$1,600,000
L	C23028	OHS - Basic Renovations and Emergency Repairs	\$1,000,000
M	C23032	OHS - Ohio Historical Center Rehabilitation	\$3,000,000
N	C23033	OHS - Stowe House State Memorial	\$1,500,000
O	C23034	OHS - National Afro-American Museum	\$900,000
P	C23057	OHS - Online Portal to Ohio's Heritage	\$400,000
Q	C230C8	OHS - Serpent Mound	\$750,000

R	C230E6	OHS - Exhibits Native American Sites	\$250,000
S	C230EN	OHS - Storage Facility Expansion	\$5,000,000
T	C230EO	OHS - Poindexter Village Museum	\$1,000,000
U	C230FM	Cultural and Sports Facilities Projects	<del>\$51,894,000</del>
			<u>\$52,044,000</u>
V	C230FS	OHS - Ohio River Museum New Building	\$3,000,000
W	C230FT	OHS - Statewide Site Security System	\$400,000
X	C230FY	OHS - National Road Museum	\$500,000
Y	C230GG	OHS - Start Westward Monument	\$500,000
Z	C230W7	OHS - Lundy House Restoration	\$1,250,000
AA	C230X1	OHS - Site Energy Conservation	\$300,000
AB	TOTAL	Cultural and Sports Facilities Building Fund	<del>\$73,719,000</del>
			<u>\$73,869,000</u>
AC		School Building Program Assistance Fund (Fund 7032)	
AD	C23002	School Building Program Assistance	\$600,000,000
AE	TOTAL	School Building Program Assistance Fund	\$600,000,000
AF		Capital IT Projects Fund (Fund 7091)	
AG	C230GF	Data Management Solution	\$3,000,000
AH	TOTAL	Capital IT Projects Fund	\$3,000,000

AI TOTAL ALL FUNDS ~~\$781,519,000~~  
\$781,669,000

ARPA SCHOOL SECURITY 6672

(A) The foregoing appropriation item C230GF, ARPA School 6673  
Security, shall be used by the Facilities Construction 6674  
Commission to award grants of up to \$100,000 per school building 6675  
to eligible public school districts and chartered nonpublic 6676  
schools. Grants shall be awarded according to guidelines adopted 6677  
by the Commission after consultation with the Ohio Department of 6678  
Education and the division of Homeland Security of the 6679  
Department of Public Safety. In awarding grants, the Commission 6680  
may consider applications submitted by eligible public school 6681  
districts in response to similar grant programs operated by the 6682  
Commission that have not been awarded if such applications 6683  
comply with guidelines adopted under this division. 6684

(B) All grants awarded under division (A) of this section 6685  
shall comply with requirements of the federal American Rescue 6686  
Plan Act of 2021, Pub. L. No. 117-2. 6687

(C) As used in division (A) of this section: 6688

(1) "Eligible public school district" means any city, 6689  
local, exempted village, or joint vocational school district, 6690  
any community school established under Chapter 3314. of the 6691  
Revised Code, and any STEM school established under Chapter 6692  
3326. of the Revised Code. 6693

(2) "School building" means a classroom facility serving 6694  
the educational needs of students that has not had construction 6695  
completed within the prior five years under any of the programs 6696  
authorized under Chapter 3318. of the Revised Code and that has 6697



not received grant funding under the School Safety Grant Program 6698  
established in S.B. 310 of the 133rd General Assembly and funded 6699  
by appropriation item C23020, School Safety Grant Program. 6700

(3) "Chartered nonpublic school" means a school that meets 6701  
standards for nonpublic schools prescribed by the State Board of 6702  
Education for nonpublic schools pursuant to section 3301.07 of 6703  
the Revised Code. 6704

ENERGY CONSERVATION PROJECTS 6705

The foregoing appropriation item C23016, Energy 6706  
Conservation Projects, shall be used to perform energy 6707  
conservation renovations, including the United States 6708  
Environmental Protection Agency's Energy Star Program, in state- 6709  
owned facilities. Prior to the release of funds for renovation, 6710  
state agencies shall have performed a comprehensive energy audit 6711  
for each project. The Facilities Construction Commission shall 6712  
review and approve proposals from state agencies to use these 6713  
funds for energy conservation. Public school districts and 6714  
state-supported and state-assisted institutions of higher 6715  
education are not eligible for funding from this item. 6716

STATE AGENCY PLANNING/ASSESSMENT 6717

Capital appropriations in ~~this act~~ H.B. 687 of the 134th 6718  
General Assembly made from appropriation item C230E5, State 6719  
Agency Planning/Assessment, shall be used by the Facilities 6720  
Construction Commission to provide assistance to any state 6721  
agency for assessment, capital planning, and maintenance 6722  
management. 6723

**Sec. 237.13. CULTURAL AND SPORTS FACILITIES PROJECTS** 6724

The foregoing appropriation item C230FM, Cultural and 6725  
Sports Facilities Projects, shall be used to support the 6726

projects listed in this section.

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A	Project List	
B	Columbus Symphony Orchestra	\$2,000,000
C	Findlay Market Garage	\$2,000,000
D	Toledo Museum of Art	\$1,250,000
E	Cincinnati Museum Center STEM - Biomedical and Early Childhood Exhibits	\$1,200,000
F	Allen County Memorial Hall Improvements	\$1,000,000
G	Historic Newark Arcade Renovation	\$1,000,000
H	Eric Mendelsohn Park Synagogue Campus Restoration	\$1,000,000
I	Playhouse Square	\$1,000,000
J	Port Regal Theatre	\$1,000,000
K	Pro Football Hall of Fame	\$1,000,000
L	Rock and Roll Hall of Fame Expansion	\$1,000,000
M	Cleveland Museum of Art Horace Kelley Art Foundation Lobby Renovation Phase II	\$900,000
N	Cleveland Museum of Natural History	\$900,000

O	A.B. Graham Memorial at I-70 and SR 72	\$750,000
P	American Sign Museum	\$750,000
Q	James A. Garfield Memorial Preservation	\$750,000
R	Springfield Art Museum	\$750,000
S	Central Presbyterian Church	\$650,000
T	Emery Theater Restoration	\$650,000
U	Salmon Carter House	\$625,000
V	Athens Hall of Honor Veterans Memorial	\$600,000
W	DeYor Performing Arts Center	\$600,000
X	Fremont Amphitheater Park	\$600,000
Y	National Museum of the Great Lakes Expansion Project	\$600,000
Z	OH WOW! The Roger and Gloria Jones Children's Center for Science and Technology	\$600,000
AA	Akron Art Museum-Center for Creative Learning	\$500,000
AB	Canton Township Palace Theater	\$500,000
AC	Champaign Aviation Museum Improvements	\$500,000
AD	Crawford Auto-Aviation Museum	\$500,000
AE	Day Air Credit Union Ballpark Professional Development License Facility Standard Improvements	\$500,000

AF	Dayton Institute of Art	\$500,000
AG	Fort Recovery Opera House	\$500,000
AH	Friends of the St. Marys Theater and Grand Opera House Downtown Revitalization Project	\$500,000
AI	International Soap Box Derby	\$500,000
AJ	Lyric Theater Renovation	\$500,000
AK	Miami Valley Veterans Museum	\$500,000
AL	National Aviation Hall of Fame Innovation Laboratory	\$500,000
AM	National Voice of America Museum of Broadcasting	\$500,000
AN	Ohio Aerospace Institute Building Repair Project	\$500,000
AO	Stan Hywet Hall and Garden	\$500,000
AP	The Barn at Stratford	\$500,000
AQ	York Mason Building Renovation	\$500,000
AR	Brown-Harris Historic Cemetery Preservation	\$450,000
AS	Schuster Center	\$450,000
AT	Taft Museum of Art Preservation Phase II	\$450,000
AU	Clifton Cultural Arts Center	\$400,000
AV	Orange Township Veterans Memorial	\$400,000
AW	Columbus Museum of Art	\$350,000

AX	Fort Laurens Restoration	\$330,000
AY	Cleveland Center for Arts and Technology	\$325,000
AZ	Vandalia Art Park Amphitheater	\$300,000
BA	Butler Art Museum	\$300,000
BB	Champaign County Historical Society-Museum Additions and Renovation	\$300,000
BC	Gloria Theatre and the Urbana Youth Center Improvements	\$300,000
BD	Historic Washington Auditorium Renovation	\$300,000
BE	Jackson Amphitheater	\$300,000
BF	New Franklin Tudor House	\$300,000
BG	Robert (Sonny) Hill Community Center Expansion and Redevelopment Project	\$300,000
BH	Rockwell District Cultural and Arts Amphitheater - Whitehall	\$300,000
BI	Steubenville Grand Theater	\$300,000
BJ	Veterans Memorial Lake Park	\$300,000
BK	Oak Harbor Riverfront	\$275,000
BL	City of Orrville Market West Historic Area	\$250,000
BM	Cranz Farm at Hale Farm and Village	\$250,000

BN	Everts Athletic and Arts Community Center	\$250,000
BO	Findlay Market Infrastructure Renovations	\$250,000
BP	Holmes Center for the Arts	\$250,000
BQ	New London Hileman Community Building Project	\$250,000
BR	Piqua Arts - The Bank	\$250,000
BS	Rickenbacker Boyhood Home	\$250,000
BT	Sandusky State Theatre	\$250,000
BU	Toledo School for the Arts Expansion	\$250,000
BV	Youngstown Heritage Manor	\$250,000
BW	Preble County Historical Society Restoration and Nature Reserve	\$240,000
BX	Pickaway County Memorial Hall	\$225,000
BY	Beck Center	\$200,000
BZ	Cincinnati Carriage House Renovations	\$200,000
CA	Complete Cozad - Health Hospitality Campus	\$200,000
CB	East Liverpool Revitalization Project	\$200,000
CC	Grant Sawyer Carriage House	\$200,000
CD	Lorain Palace Theatre	\$200,000
CE	Marion Heritage Hall	\$200,000

CF	Painesville Amphitheater	\$200,000
CG	Karamu House Educational Wing Renovations	\$175,000
CH	McDowell-Phillips House Museum	\$175,000
CI	McKinley Presidential Library Upgrades	\$171,000
CJ	Grafton Veterans Memorial	\$150,000
CK	Historic Ohio State Reformatory Tour Site Upgrade and Expansion	\$150,000
CL	Johnstown Amphitheater	\$150,000
CM	Marion Women's Club	\$150,000
CN	Necco Center Campus	\$150,000
CO	Nuestra Gente Community Center	\$150,000
CP	Powell Education Center	\$150,000
CQ	St. Clairsville Train Depot	\$150,000
CR	Tecumseh! Actors Village Improvements	\$150,000
CS	Van Wert Area Performing Arts Annex Workshop	\$150,000
CT	Village of Richwood Opera House Restoration	\$150,000
CU	Woodsfield Monroe Theatre	\$135,000
CV	Pump House Center for the Arts	\$127,000
CW	Beach Park Railway Museum	\$125,000

CX	Ensemble Theatre of Cincinnati	\$125,000
CY	Forever Dads Historic Building Restoration	\$125,000
CZ	John and Iris Hathaway Education and Community Center	\$125,000
DA	Logan Theater Renovation	\$125,000
DB	<u>Anchorage Rehabilitation Phase III</u>	<u>\$100,000</u>
DC	Armstrong Air and Space Museum	\$100,000
DD	Barker House Stabilization Project	\$100,000
DE	Boonshoft Museum of Discovery	\$100,000
DF	Bowling Green Oak Street Theater	\$100,000
DG	Chagrin Falls Historical Society	\$100,000
DH	Columbus College of Art and Design Youth and Community Learning Hub	\$100,000
DI	Dairy Barn Arts Center	\$100,000
DJ	Delaware Arts Castle Mason Repairs	\$100,000
DK	Downtown Marion Community Culture and Entertainment Zone	\$100,000
DL	Dublin Arts Council - Muirfield Drive Project	\$100,000
DM	Evendale Cultural Arts Center - ADA Compliance	\$100,000
DN	Fayette County Museum	\$100,000



DO	Federal Valley Resource Center Improvements	\$100,000
DP	Firelands Historical Society Expansion	\$100,000
DQ	Galion Big Four Depot Renovation	\$100,000
DR	Historic Hoover Auditorium Renovation	\$100,000
DS	Historic Sidney Theater Phase II	\$100,000
DT	Hotel McArthur	\$100,000
DU	Jacob Miller Tavern	\$100,000
DV	Kol Israel Foundation Holocaust Memorial	\$100,000
DW	Lilly Weston House	\$100,000
DX	Louis Sullivan Building	\$100,000
DY	Macedonia Missionary Baptist Church Renovation	\$100,000
DZ	Middletown Entertainment and Sports Venue	\$100,000
EA	North Ridgeville Veterans Memorial	\$100,000
EB	Port Clinton Arts Garage	\$100,000
EC	Portage Riverwalk Arts Infrastructure - Oak Harbor	\$100,000
ED	Ro-Na Theater Entertainment and Performing Arts Theater	\$100,000
EE	Strand Theatre	\$100,000
EF	Swanton Memorial Park Improvements	\$100,000

EG	Walnut Hills Creative Campus	\$100,000
EH	Wellston Sport Complex	\$100,000
EI	<del>Zoar</del> <u>Dennison</u> Community Auditorium Accessibility	\$95,000
EJ	Arts and Education Campus Improvements - Silverton	\$90,000
EK	Georgetown Hall - Adena	\$90,000
EL	Sugarcreek Township Veterans Memorial	\$90,000
EM	Case Barlow Farm	\$80,000
EN	Highland House Museum	\$77,000
EO	Boys and Girls Club - HVAC and Roof Repair - Orrville	\$75,000
EP	Danny Thomas Park Amphitheater	\$75,000
EQ	Hudson Historic Boy Scout Cabin	\$75,000
ER	Pleasant Square Community Center	\$75,000
ES	Tarlton Community Building	\$75,000
ET	Warren County Community Services	\$75,000
EU	Massillon Museum Fire Monitoring System	\$68,000
EV	Pike Heritage Museum	\$60,000
EW	Allen County Museum	\$50,000
EX	Willoughby Arts Education and Performing Arts Center	\$50,000

EY	Fairfield County Historical Society Goslin Room	\$50,000
EZ	G.A.R. Hall Historic Rehabilitation	\$50,000
FA	Gallipolis Railroad Freight Station Museum	\$50,000
FB	Grand Army of the Republic Hall	\$50,000
FC	Grant Memorial Building, Phase II	\$50,000
FD	Grant Presidential Sculpture	\$50,000
FE	History Manor Renovation and Reinterpretation - Wauseon	\$50,000
FF	Libbey House	\$50,000
FG	Mansard Building Project	\$50,000
FH	Mansfield Art Center Pavilion	\$50,000
FI	O.P. Chaney/Historic Mill	\$50,000
FJ	Oviatt House	\$50,000
FK	Railroad Museum Upgrades - Bradford	\$50,000
FL	<u>SAM Center Upgrades</u>	<u>\$50,000</u>
FM	Spring Hill	\$50,000
FN	Trumpet in the Land Outdoor Drama Tower Project	\$50,000
FO	Westfield Center Community Center ADA Improvement Project	\$50,000
FP	Zanesville Gateway District	\$50,000

FQ	Zanesville Museum of Art Facility EIFS Repairs and HVAC Replacement	\$50,000
FR	Hardin County Armory	\$45,000
FS	Genoa One Room School House	\$40,000
FT	Victorian House Museum	\$35,000
FU	Convoy Opera House Annex Restoration	\$31,000
FV	Stuart's Opera House	\$30,000
FW	Dayton Contemporary Dance Arts and Cultural Center	\$25,000
FX	Ohio Glass Museum	\$25,000
FY	Peoples Bank Theatre	\$25,000
FZ	Poland Historical Society	\$25,000
GA	Village of Garrettsville Cemetery	\$25,000
GB	Scioto County Heritage Museum Restoration	\$10,000

**Section 615.02.** That existing Sections 207.15, 221.10, 221.13, 223.10, 223.15, 237.10, and 237.13 of H.B. 687 of the 134th General Assembly are hereby repealed.

**Section 701.10.** (A) As used in this section: 6732

(1) "Performing arts organization" means any institution that satisfies all of the following: 6733  
6734

(a) Its principal place of business is in this state. 6735

(b) Its primary purpose is to produce or present 6736

performances in music, comedy, the performing arts, or related 6737  
fields. 6738

(c) It is operated by or partially funded by a political 6739  
subdivision of this state, a state institution of higher 6740  
education, or a charitable organization. 6741

(d) If it is operated by or partially funded by a 6742  
political subdivision of this state or a state institution of 6743  
higher education, it receives at least a majority of its funding 6744  
from sources other than that subdivision or institution. 6745

(e) If it is operated by a state institution of higher 6746  
education, its managing board is independent of that 6747  
institution's board of trustees and it does not present work 6748  
exclusively by or for students. 6749

(f) It manages its own budget. 6750

(g) It has an annual, independent audit. 6751

(2) "Cultural arts museum" means any museum that satisfies 6752  
all of the following: 6753

(a) It is located in this state. 6754

(b) Its primary purpose is to exhibit or present, for 6755  
artistic or aesthetic purposes, property, including such 6756  
property related to painting, drawing, design, sculpture making, 6757  
ceramic making, printmaking, photography, video and filmmaking, 6758  
graphic design, architecture, textiles, performing arts, and 6759  
preserving and interpreting the history, art, and culture of 6760  
popular music and multidisciplinary art forms. 6761

(c) The operator of the museum meets all of the criteria 6762  
described in divisions (A) (1) (c) to (g) of this section. 6763

(3) "Charitable organization" means an organization 6764  
described under section 501(c) (3) of the Internal Revenue Code 6765  
and exempt from federal income taxation under section 501(a) of 6766  
the Internal Revenue Code. 6767

(4) "State institution of higher education" has the same 6768  
meaning as in section 3345.011 of the Revised Code. 6769

(B) A performing arts organization or the operator of a 6770  
cultural arts museum may apply to the Director of Development 6771  
for a grant under this section. The application shall be 6772  
submitted on a form and in the manner prescribed by the Director 6773  
not later than thirty days after the effective date of this 6774  
section. 6775

The application shall, at minimum, include the following: 6776

(1) Documentation establishing the organization's or the 6777  
museum's operating budget for the most recently-concluded 6778  
calendar year; 6779

(2) Information and documentation detailing the 6780  
organization's or operator's intended use of the requested grant 6781  
funds; 6782

(3) Any other information and documentation sufficient to 6783  
establish that the organization or the museum meets the 6784  
eligibility criteria prescribed by this section. 6785

(C) The Director shall review and make a determination on 6786  
each application submitted under division (B) of this section 6787  
within thirty days of receipt. The Director may approve the 6788  
application and award a grant to such organization or the 6789  
operator of such museum. When awarding grants to eligible 6790  
recipients, and when determining the amount of such grants, the 6791  
Director shall give priority to organizations and operators of 6792

museums that did not receive funding from the Ohio Arts Council 6793  
pursuant to the "Coronavirus Aid, Relief, and Economic Security 6794  
(CARES) Act," Pub. L. No. 116-136. 6795

(D) Grants awarded under this section shall be used for one 6796  
or more of the following purposes: 6797

(1) Employee compensation, excluding bonuses; 6798

(2) Employee recruitment, rehiring, and training expenses; 6799

(3) Rent or mortgage payments; 6800

(4) Operating costs; 6801

(5) Capital expenditures. 6802

**Section 701.20.** The following agencies are retained under 6803  
division (E) of section 101.83 of the Revised Code and expire at 6804  
the end of December 31, 2024: 6805

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A Chiropractic Loan Repayment Advisory Board R.C. 3702.987

B Holocaust and Genocide Memorial Education Commission R.C. 197.03

6807

**Section 701.30.** The amendment by this act of section 6808  
149.311 of the Revised Code applies to applications filed with 6809  
the Director of Development under division (B) of that section 6810  
on or after the effective date of this section. 6811

**Section 751.10.** (A) As used in this section: 6812

(1) "CMS" means the United States Centers for Medicare and Medicaid Services. 6813  
6814

(2) "Entity" has the same meaning as in 42 C.F.R. 460.10. 6815

(3) "PACE center," "PACE organization," "participant," and "state administering agency" have the same meanings as in 42 C.F.R. 460.6. 6816  
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(B) (1) Not later than one hundred twenty days after the effective date of this section, the Department of Aging shall issue a request for proposals from any entity interested in becoming a PACE organization, including for service areas in the counties, or contiguous zip codes within the counties, or extending from the counties, of Franklin, Hamilton, Montgomery, Lorain, Lucas, and Summit. Proposals shall be submitted to the Department not later than ninety days after the date the Department issues the request for proposals. 6819  
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(2) Division (B) (1) of this section does not prevent the Department from expanding the PACE program outside of the process required by that division, including by issuing other requests for proposals. 6828  
6829  
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(C) To be eligible for approval by the Department to become a PACE organization, an entity that submits a proposal pursuant to division (B) (1) of this section shall meet all of the following requirements: 6832  
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6834  
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(1) The entity provides a feasibility study of its proposed service area to the Department. 6836  
6837

(2) The entity has a current, valid provider agreement, as defined in section 5164.01 of the Revised Code, or will be eligible to enter into a provider agreement by the time that the entity will begin providing services under the PACE program. 6838  
6839  
6840  
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(3) The entity meets all federal requirements applicable 6842  
to PACE organizations. 6843

(4) The entity demonstrates to the satisfaction of the 6844  
Department that the organization has experience providing health 6845  
care services to frail older adults and that each member of the 6846  
entity's staff, including employees and contractors, complies 6847  
with 42 C.F.R. 460.64. 6848

(5) The entity has a facility suitable to be a PACE 6849  
center, or plans to acquire, build, or expand a facility 6850  
suitable to be a PACE center prior to beginning services, in its 6851  
proposed service area, as described in the request for proposals 6852  
process. 6853

(6) The entity meets any additional requirements in rules 6854  
adopted by the Department pursuant to division (G) of this 6855  
section. 6856

(D) The Department shall review all proposals submitted in 6857  
accordance with division (B) (1) of this section. For at least 6858  
each of the six service areas identified in division (C) of this 6859  
section, the Department shall determine from the proposals which 6860  
entities it considers qualified to become PACE organizations for 6861  
each service area. The determination shall be made not later 6862  
than nine months after the date the Department issues the 6863  
request for proposals. 6864

(E) An entity considered by the Department as qualified to 6865  
become a PACE organization may apply to CMS to become a PACE 6866  
organization. The Department shall provide support to any such 6867  
organization that applies to CMS, by complying with federal 6868  
requirements. 6869

(F) Each entity approved to become a PACE organization by 6870

CMS shall begin providing services to participants not later than two years after the entity receives notice of its approval from CMS, consistent with federal financial participation.

(G) The Director of Aging may adopt rules to implement this section. The rules shall be adopted in accordance with Chapter 119. of the Revised Code.

**Section 751.20.** (A) The Medicaid Director shall make a one-time payment to each freestanding dialysis center that is licensed under section 3702.30 of the Revised Code and in good standing with the Department of Health. The payment shall be made in accordance with the formula set forth in division (C) of this section and used by freestanding dialysis centers exclusively for direct care staff compensation, including retention bonus payments, overtime pay and shift differential payments, staff recruitment costs, and incentive payments for new hires.

(B) The payment made pursuant to this section shall not be used by a freestanding dialysis center to pay: contract workers; temporary staff supplied through or by a staffing agency; or facility administrators, executive staff, or owners. The Medicaid Director may recover any payment used for purposes other than as specified in this section.

(C) The amount of the payment made to a freestanding dialysis center as provided under this section shall be determined in accordance with this division. The Department of Medicaid shall calculate the total value of claims paid to all freestanding dialysis centers eligible under division (A) of this section, as compared to the total value of all claims paid to each eligible freestanding dialysis center, for services rendered during the period of July 1, 2020, through June 30,

2021. Based on those amounts, the Department shall determine for 6901  
each eligible freestanding dialysis center the percentage of 6902  
services provided by each center. The Director shall use that 6903  
percentage in allocating funds appropriated for the purposes of 6904  
this section. 6905

(D) The Director may adopt rules as the Director 6906  
determines necessary to implement this section. Any rules 6907  
adopted shall be in accordance with Chapter 119. of the Revised 6908  
Code. 6909

**Section 751.30.** (A) As used in this section: "ancillary 6910  
and support costs," "capital costs," "cost center," "direct care 6911  
costs," "nursing facility," "provider," and "tax costs" have the 6912  
same meanings as in section 5165.01 of the Revised Code. 6913

(B) Notwithstanding the rebasing requirements of section 6914  
5165.36 of the Revised Code as amended by this act and Section 6915  
333.240 of H.B. 110 of the 134th General Assembly, it is the 6916  
intent of the General Assembly to require in the main operating 6917  
budget of the 135th General Assembly a rebasing of the direct 6918  
care cost, ancillary and support cost, and tax cost centers, to 6919  
be effective July 1, 2023. In the rebasing, the Department will 6920  
use data from nursing facility cost reports from calendar year 6921  
2022 filed with the Department pursuant to section 5165.10 of 6922  
the Revised Code. 6923

(C) It is the intent of the General Assembly to require 6924  
the Department of Medicaid and industry stakeholders together to 6925  
develop both of the following detailed legislative proposals and 6926  
submit the proposals to the General Assembly pursuant to section 6927  
101.68 of the Revised Code as follows: 6928

(1) Not later than October 1, 2023, a proposal for 6929

replacing the current formula for calculating nursing facility's 6930  
capital costs with a formula that utilizes a fair rental value 6931  
methodology; 6932

(2) Not later than June 1, 2023, a proposal to provide a 6933  
reimbursement incentive for nursing facility providers for 6934  
utilizing private rooms for their residents. 6935

**Section 751.40. HOSPITAL WORKFORCE INCENTIVE PAYMENTS** 6936

For the purposes described in this section and 6937  
notwithstanding section 5164.48 of the Revised Code, the 6938  
Medicaid Director may make payments to hospitals that are 6939  
Medicaid providers, as defined in section 5164.01 of the Revised 6940  
Code, and are general, acute-care hospitals in good standing 6941  
classified by the Department of Medicaid as a critical access 6942  
hospital or a rural hospital. A hospital shall use the payments 6943  
exclusively for direct care staff compensation, which may 6944  
include staff retention bonus payments, overtime pay and shift 6945  
differential payments, staff recruitment costs, and new hire 6946  
incentive payments. 6947

(A) All funds distributed under this section are in 6948  
addition to the Medicaid payment rates set forth in Chapter 6949  
5164. of the Revised Code. 6950

(B) No funds under this section shall be paid to any of 6951  
the following: 6952

(1) Contract workers; 6953

(2) Staff supplied by or through a staffing agency; 6954

(3) Hospital administrators; 6955

(4) Hospital executive staff; 6956

(5) Hospital owners. 6957

(C) The Medicaid Director may recover any funds that are 6958  
used for any purpose other than as specified in this section. 6959

**Section 757.01.** (A) As used in this section: 6960

(1) "Qualifying delinquent taxes and fees" means any of 6961  
the following taxes or fees that were due and payable from any 6962  
person as of the effective date of this section, were unreported 6963  
or underreported, and remain unpaid: 6964

(a) Any state tax or fee levied under Chapter 128., 3734., 6965  
3769., 4301., 4303., 4305., 5726., 5727., 5728., 5735., 5736., 6966  
5743., 5747., 5749., 5751., or 5753. of the Revised Code, 6967  
including the taxes required to be withheld under Chapter 5747. 6968  
of the Revised Code; 6969

(b) Any sales and use tax levied under section 5739.02, 6970  
5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, or 6971  
5741.023 of the Revised Code. 6972

(2) "Qualifying delinquent taxes and fees" does not 6973  
include any tax or fee for which a notice of assessment or audit 6974  
has been issued, for which a bill has been issued, which relates 6975  
to a period that ends after the effective date of this section, 6976  
or for which an audit has been conducted or is currently being 6977  
conducted. 6978

(B) At any time in calendar year 2023 before November 1, 6979  
2023, the Director of Budget and Management may determine that 6980  
it is necessary for the state to administer a tax amnesty 6981  
program. The Director shall make that determination only if the 6982  
Director finds that the General Revenue Fund will require 6983  
additional proceeds from the amnesty program in order to meet 6984  
obligations required to be paid from that fund in calendar year 6985

2023. 6986

If the Director determines that a tax amnesty is 6987  
necessary, the Director shall certify the Director's finding to 6988  
the Tax Commissioner, the Governor, the President and Minority 6989  
Leader of the Senate, and the Speaker and Minority Leader of the 6990  
House of Representatives. 6991

(C) If the Tax Commissioner receives the certification 6992  
under division (B) of this section, the Commissioner shall 6993  
establish and administer a tax and fee amnesty program with 6994  
respect to qualifying delinquent taxes and fees. The program 6995  
shall operate during two consecutive months in 2023, as 6996  
designated by the Commissioner. The Commissioner shall issue 6997  
forms and instructions and take other actions necessary to 6998  
implement the program. The Commissioner shall publicize the 6999  
program so as to maximize public awareness and participation in 7000  
the program. 7001

(2) During the program, if a person pays the full amount 7002  
of qualifying delinquent taxes and fees owed by that person less 7003  
any interest and penalties that have accrued as a result of the 7004  
person failing to pay those taxes and fees in a timely fashion, 7005  
the Tax Commissioner shall waive or abate all applicable 7006  
interest and penalties that accrued on the qualifying delinquent 7007  
taxes and fees. 7008

(3) The Tax Commissioner may require a person 7009  
participating in the program to file returns or reports, 7010  
including amended returns and reports, in connection with the 7011  
person's payment of qualifying delinquent taxes and fees. 7012

(4) A person who participates in the program and pays in 7013  
full any outstanding qualifying delinquent tax or fee in 7014

accordance with this section shall not be subject to any 7015  
criminal prosecution or any civil action with respect to that 7016  
tax or fee, and no assessment shall thereafter be issued against 7017  
that person with respect to that tax or fee. This division does 7018  
not prohibit prosecution, a civil action, or an assessment 7019  
against such a person with respect to a tax or fee that is due 7020  
or payable on or after the effective date of this section. 7021

(5) Except as otherwise required under Section 290.10 of 7022  
this act, taxes and fees collected under the program shall be 7023  
credited, distributed, and used in the same manner as other 7024  
taxes and fees of the same type that were timely collected under 7025  
the applicable provision of the Revised Code. 7026

**Section 757.20.** The amendment by this act of section 7027  
5713.03 of the Revised Code applies to tax year 2023 and every 7028  
tax year thereafter. 7029

**Section 812.10.** The amendments by this act to Section 7030  
701.70 of H.B. 110 of the 134th General Assembly are exempt from 7031  
the referendum under Ohio Constitution, Article II, Section 1d 7032  
because their implementation depends on appropriations contained 7033  
in this act and therefore they take effect immediately when this 7034  
act becomes law. 7035

**Section 820.10.** The General Assembly, applying the 7036  
principle stated in division (B) of section 1.52 of the Revised 7037  
Code that amendments are to be harmonized if reasonably capable 7038  
of simultaneous operation, finds that the following sections, 7039  
presented in this act as composites of the sections as amended 7040  
by the acts indicated, are the resulting versions of the 7041  
sections in effect prior to the effective date of the sections 7042  
as presented in this act: 7043

Section 5747.01 of the Revised Code as amended by both	7044
H.B. 515 and S.B. 246 of the 134th General Assembly.	7045
Section 5747.98 of the Revised Code as amended by H.B. 95,	7046
S.B. 166, and S.B. 246, all of the 134th General Assembly.	7047