A B I L L

To amend sections 9.833, 113.50, 113.51, 113.52, 113.53, 340.034, 113.54, 3301.0714, 3701.07, 3701.61, 4723.071, 4723.32, 4723.61, 4723.64, 4723.651, 4723.67, 4723.68, 5119.25, 5123.02, 5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 5123.43, 5123.44, 5123.441, 5123.45, 5123.451, 5123.46, 5123.47, 5123.651, 5124.10, 5124.101, 5124.151, 5124.34, 5124.45, 5126.05, 5126.36, 5165.01, 5166.01, 5705.19, 5705.192, 5705.222, 5705.25, 5709.40, 5709.73, 5709.78, and 5747.01, to enact sections 5.234, 5123.024, 5123.0421, 5123.0422, 5123.0423, 5123.377, 5123.378, 5123.452, 5124.195, 5124.39, 5166.041, and 5747.78, and to repeal sections 3701.611 and 3701.62 of the Revised Code; to amend Sections 110.12, 259.110, 289.10, 305.198, and 812.40 of
Am. Sub. H.B. 64 of the 131st General Assembly; to amend Section 259.10 of Am. Sub. H.B. 64 of the 131st General Assembly, as subsequently amended; to amend Section 812.40 of Am. Sub. H.B. 483 of the 130th General Assembly; and to amend Section 4 of Sub. S.B. 171 of the 129th General Assembly, as subsequently amended, to modify programs administered by the Department of Developmental Disabilities, to modify certain laws pertaining to tax levies for developmental disabilities, to modify certain laws regarding ABLE savings accounts and Ohio's disability savings account program, to designate October as "Disability History and Awareness Month," to require acceptance of certain certificate of need applications regarding relocation of long-term care facility beds, to remove behavioral health services from inclusion as direct care costs of nursing facilities, to delay certain laws regarding community behavioral health services, and to make an appropriation.

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

Section 101.01. That sections 5.234, 9.833, 113.50, 113.51, 113.52, 113.53, 113.54, 340.034, 3301.0714, 3701.07, 3701.61, 4723.071, 4723.32, 4723.61, 4723.64, 4723.651, 4723.67, 4723.68, 5119.25, 5123.02, 5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 5123.43, 5123.44, 5123.441, 5123.45, 5123.451, 5123.46, 5123.47, 5123.651, 5124.10, 5124.101, 5124.151, 5124.34, 5124.45, 5126.05, 5126.36, 5165.01, 5166.01, 5705.19, 5705.192, 5705.222, 5705.25, 5705.40, 5709.73, 5709.78, and 5747.01 be amended and sections 5123.024, 5123.0421, 5123.0422, 5123.0423, 5123.377, 5123.378,
5123.452, 5124.195, 5124.39, 5166.041, and 5747.78 of the Revised Code be enacted to read as follows:

**Sec. 5.234.** The month of October is designated as "Disability History and Awareness Month." During this month, schools in this state are encouraged to provide instruction and events focused on disability history, people with disabilities, and the disability rights movement.

**Sec. 9.833.** (A) As used in this section, "political:

"Political subdivision" has the meaning defined in sections 2744.01 and 3905.36 of the Revised Code. For purposes of this section, "political subdivision" includes municipal corporations as defined in section 5705.01 of the Revised Code.

"County board" means a county board of developmental disabilities.

(B) Political subdivisions and county boards that provide health care benefits for their officers or employees may do any of the following:

(1) Establish and maintain an individual self-insurance program with public moneys to provide authorized health care benefits, including but not limited to, health care, prescription drugs, dental care, and vision care, in accordance with division (C) of this section;

(2) Establish and maintain a health savings account program whereby employees or officers may establish and maintain health savings accounts in accordance with section 223 of the Internal Revenue Code. Public moneys may be used to pay for or fund federally qualified high deductible health plans that are linked to health savings accounts or to make contributions to health savings accounts. A health savings account program may be a part
of a self-insurance program.

(3) After establishing an individual self-insurance program, agree with other political subdivisions or county boards that have established individual self-insurance programs for health care benefits, that their programs will be jointly administered in a manner specified in the agreement;

(4) Pursuant to a written agreement and in accordance with division (C) of this section, join in any combination with other political subdivisions or county boards to establish and maintain a joint self-insurance program to provide health care benefits;

(5) Pursuant to a written agreement, join in any combination with other political subdivisions or county boards to procure or contract for policies, contracts, or plans of insurance to provide health care benefits, which may include a health savings account program for their officers and employees subject to the agreement;

(6) Use in any combination any of the policies, contracts, plans, or programs authorized under this division.

(7) Any agreement made under division (B)(3), (4), (5), or (6) of this section shall be in writing, comply with division (C) of this section, and contain best practices established in consultation with and approved by the department of administrative services. The best practices may be reviewed and amended at the discretion of the political subdivisions and county boards in consultation with the department. Detailed information regarding the best practices shall be made available to any employee upon that employee's request.

(8) Purchase plans containing best practices identified by the department of administrative services under section 9.901 of the Revised Code.

(C) Except as otherwise provided in division (E) of this section, the following apply to individual or joint self-insurance
programs established pursuant to this section:

(1) Such funds shall be reserved as are necessary, in the exercise of sound and prudent actuarial judgment, to cover potential cost of health care benefits for the officers and employees of the political subdivision or county board. A certified audited financial statement and a report of aggregate amounts so reserved and aggregate disbursements made from such funds, together with a written report of a member of the American academy of actuaries certifying whether the amounts reserved conform to the requirements of this division, are computed in accordance with accepted loss reserving standards, and are fairly stated in accordance with sound loss reserving principles, shall be prepared and maintained, within ninety days after the last day of the fiscal year of the entity for which the report is provided for that fiscal year, in the office of the program administrator described in division (C)(3) of this section.

The report required by division (C)(1) of this section shall include, but not be limited to, the aggregate of disbursements made for the administration of the program, including claims paid, costs of the legal representation of political subdivisions, county boards, and employees, and fees paid to consultants.

The program administrator described in division (C)(3) of this section shall make the report required by this division available for inspection by any person at all reasonable times during regular business hours, and, upon the request of such person, shall make copies of the report available at cost within a reasonable period of time. The program administrator shall further provide the report to the auditor of state under Chapter 117. of the Revised Code. The report required by this division is in lieu of the records required by division (A) of section 149.431 of the Revised Code.

(2) Each political subdivision shall reserve funds necessary
for an individual or joint self-insurance program in a special
fund that may be established for political subdivisions other than
an agency or instrumentality pursuant to an ordinance or
resolution of the political subdivision and not subject to section
5705.12 of the Revised Code. An agency or instrumentality shall
reserve the funds necessary for an individual or joint
self-insurance program in a special fund established pursuant to a
resolution duly adopted by the agency's or instrumentality's
governing board. A county board shall reserve the funds necessary
for an individual or joint self-insurance program in a special
fund established pursuant to a resolution duly adopted by the
county board. The political subdivision or county board may
allocate the costs of insurance or any self-insurance program, or
both, among the funds or accounts established under this division
on the basis of relative exposure and loss experience.

(3) A contract may be awarded, without the necessity of
competitive bidding, to any person, political subdivision,
nonprofit corporation organized under Chapter 1702. of the Revised
Code, or regional council of governments created under Chapter
167. of the Revised Code for purposes of administration of an
individual or joint self-insurance program. No such contract shall
be entered into without full, prior, public disclosure of all
terms and conditions. The disclosure shall include, at a minimum,
a statement listing all representations made in connection with
any possible savings and losses resulting from the contract, and
potential liability of any political subdivision, county board, or
employee. The proposed contract and statement shall be disclosed
and presented at a meeting of the political subdivision or county
board not less than one week prior to the meeting at which the
political subdivision or county board authorizes the contract.

A contract awarded to a nonprofit corporation or a regional
council of governments under this division may provide that all
employees of the nonprofit corporation or regional council of
governments, the employees of all entities related to the
nonprofit corporation or regional council of governments, and the
employees of other nonprofit corporations that have fifty or fewer
employees and have been organized for the primary purpose of
representing the interests of political subdivisions or county
boards, may be covered by the individual or joint self-insurance
program under the terms and conditions set forth in the contract.

(4) The individual or joint self-insurance program shall
include a contract with a certified public accountant and a member
of the American academy of actuaries for the preparation of the
written evaluations required under division (C)(1) of this
section.

(5) A joint self-insurance program may allocate the costs of
funding the program among the funds or accounts established under
this division to the participating political subdivisions and
county boards on the basis of their relative exposure and loss
experience.

(6) An individual self-insurance program may allocate the
costs of funding the program among the funds or accounts
established under this division to the political subdivision or
county board that established the program.

(7) Two or more political subdivisions, two or more county
boards, or a combination thereof, may also authorize the
establishment and maintenance of a joint health care cost
containment program, including, but not limited to, the employment
of risk managers, health care cost containment specialists, and
consultants, for the purpose of preventing and reducing health
care costs covered by insurance, individual self-insurance, or
joint self-insurance programs.

(8) A political subdivision or county board is not liable
under a joint self-insurance program for any amount in excess of amounts payable pursuant to the written agreement for the participation of the political subdivision or county board in the joint self-insurance program. Under a joint self-insurance program agreement, a political subdivision or county board may, to the extent permitted under the written agreement, assume the risks of any other political subdivision or county board. A joint self-insurance program established under this section is deemed a separate legal entity for the public purpose of enabling the members of the joint self-insurance program to obtain insurance or to provide for a formalized, jointly administered self-insurance fund for its members. An entity created pursuant to this section is exempt from all state and local taxes.

(9) Any A county board or any political subdivision, other than an agency or instrumentality, may issue general obligation bonds, or special obligation bonds that are not payable from real or personal property taxes, and may also issue notes in anticipation of such bonds, pursuant to an ordinance or resolution of its legislative authority or other governing body or, in the case of a county board, the board itself, for the purpose of providing funds to pay expenses associated with the settlement of claims, whether by way of a reserve or otherwise, and to pay the political subdivision's or county board's portion of the cost of establishing and maintaining an individual or joint self-insurance program or to provide for the reserve in the special fund authorized by division (C)(2) of this section.

In its ordinance or resolution authorizing bonds or notes under this section, a political subdivision or county board may elect to issue such bonds or notes under the procedures set forth in Chapter 133. of the Revised Code. In the event of such an election, notwithstanding Chapter 133. of the Revised Code, the maturity of the bonds may be for any period authorized in the
ordinance or resolution not exceeding twenty years, which period shall be the maximum maturity of the bonds for purposes of section 133.22 of the Revised Code.

Bonds and notes issued under this section shall not be considered in calculating the net indebtedness of the political subdivision under sections 133.04, 133.05, 133.06, and 133.07 of the Revised Code. Sections 9.98 to 9.983 of the Revised Code are hereby made applicable to bonds or notes authorized under this section.

(10) A joint self-insurance program is not an insurance company. Its operation does not constitute doing an insurance business and is not subject to the insurance laws of this state.

(11) A joint self-insurance program shall pay the run-off expenses of a participating political subdivision or county board that terminates its participation in the program if the political subdivision or county board has accumulated funds in the reserves for incurred but not reported claims. The run-off payment, at minimum, shall be limited to an actuarially determined cap or sixty days, whichever is reached first. This provision shall not apply during the term of a specific, separate agreement with a political subdivision or county board to maintain enrollment for a specified period, not to exceed three years.

(D) A political subdivision or county board may procure group life insurance for its employees in conjunction with an individual or joint self-insurance program authorized by this section, provided that the policy of group life insurance is not self-insured.

(E) This section does not apply to individual self-insurance programs created solely by municipal corporations as defined in section 5705.01 of the Revised Code.

(F) A public official or employee of a political subdivision
or county board who is or becomes a member of the governing body of the program administrator of a joint self-insurance program in which the political subdivision or county board participates is not in violation of division (D) or (E) of section 102.03, division (C) of section 102.04, or section 2921.42 of the Revised Code as a result of either of the following:

(1) The political subdivision's or county board's entering under this section into the written agreement to participate in the joint self-insurance program;

(2) The political subdivision's or county board's entering under this section into any other contract with the joint self-insurance program.

Sec. 113.50. As used in sections 113.50 to 113.56 of the Revised Code:

(A) "Account" or "ABLE account" means an individual savings account opened in accordance with sections 113.50 to 113.56 of the Revised Code the program or a similar ABLE account program established by another state in accordance with section 529A of the Internal Revenue Code.

(B) "Account owner" means a designated beneficiary or any other person authorized to be the owner of an ABLE account under federal law.

(C) "Designated beneficiary" means an eligible individual who is a resident of this state whose qualified disability expenses may be paid from an ABLE account.

(D) "Eligible individual," "member of the family," "qualified disability expenses," and "qualified ABLE program" have the same meanings as in section 529A of the Internal Revenue Code.

(E) "Financial organization" means an insurance company, bank, or other financial institution or a broker-dealer registered.
with the securities and exchange commission.

(F) "Management contract" means a contract between the treasurer of state and a program manager under division (B) of section 113.52 of the Revised Code.

(G) "Maximum account value" means the dollar amount calculated by the Ohio tuition trust authority pursuant to sections 3334.01 to 3334.21 of the Revised Code as the maximum amount that may be necessary to pay for the qualified higher education expenses of a beneficiary under those sections, consistent with the maximum contributions permitted under section 529 of the Internal Revenue Code.

(H) "Program" means the ABLE account program established under sections 113.50 to 113.56 of the Revised Code.

(I) "Program account" means an individual account opened in accordance with the program.

(J) "Program manager" means a financial organization selected by the treasurer of state to be a depository and manager of the program under section 113.52 of the Revised Code.

(K) "Secretary" means the secretary of the treasury of the United States.

(L) "Internal Revenue Code" has the same meaning as in section 5747.01 of the Revised Code.

Sec. 113.51. (A) The treasurer of state shall implement and administer a program under the terms and conditions established under sections 113.50 to 113.56 of the Revised Code. For that purpose, the treasurer shall do all of the following:

(1) Develop and implement the program in a manner consistent with the provisions of sections 113.50 to 113.56 of the Revised Code;
(2) Engage the services of consultants on a contract basis for rendering professional and technical assistance and advice;

(3) Seek rulings and other guidance from the secretary and the internal revenue service relating to the program;

(4) Make modifications to the program as necessary for participants in the program to qualify for the federal income tax benefits or treatment provided under section 529A of the Internal Revenue Code or rules adopted thereunder;

(5) Impose and collect administrative fees and service charges in connection with any agreement or transaction relating to the program;

(6) Develop marketing plans and promotional materials to publicize the program;

(7) Establish the procedures by which funds held in program accounts shall be disbursed;

(8) Administer the issuance of interests by the Ohio ABLE savings program trust fund to designated beneficiaries;

(9) Establish the procedures by which funds held in program accounts shall be allocated to pay for administrative costs;

(10) Take any other action necessary to implement and administer the program;

(11) Adopt rules in accordance with Chapter 119. of the Revised Code necessary to implement and administer the program;

(12) Notify the secretary when a program account has been opened for a designated beneficiary and submit other reports concerning the program as required by the secretary or under section 529A of the Internal Revenue Code.

(B) The treasurer of state may enter into agreements with other states to either allow residents of this state to participate in an ABLE account plan operated by another state or...
to allow residents of other states to participate in the program or agencies of, subdivisions of, or residents of those states related to the program or a similar ABLE account program established by another state in accordance with section 529A of the Internal Revenue Code.

Sec. 113.52. (A) The treasurer of state shall solicit proposals from financial organizations to act as depositories and managers of the program. Financial organizations submitting proposals shall describe the investment instruments that will be held in program accounts. The treasurer may select more than one investment instrument for the program. The treasurer shall select as program managers the financial organization or organizations, from among the bidding financial organizations, that demonstrate the most advantageous combination, both to potential program participants and the state, of the following factors:

(1) Financial stability and integrity of the financial organization;

(2) The safety of the investment instruments being offered;

(3) The ability to satisfy record keeping and reporting requirements prescribed under sections 113.50 to 113.56 of the Revised Code;

(4) The organization's plan for promoting the program and the investment the organization is willing to make to promote the program;

(5) The fees, if any, proposed to be charged to account owners;

(6) The minimum initial deposit and minimum contributions that the financial organization will require;

(7) The ability of the organization to accept electronic deposits, including payroll deduction plans;
(8) Other benefits to the state or its residents included in the proposal, including fees payable to the state to cover the program's operating expenses.

(B) The treasurer of state may enter into a contract or a series of contracts with one or more financial organizations that submit a proposal under division (A) of this section for an organization to act as a manager and depository for the program. A contract or series of contracts shall include, at a minimum, terms requiring the financial organization to do all of the following:

(1) Take any action required to keep the program in compliance with the requirements of sections 113.50 to 113.56 of the Revised Code and any actions not contrary to its contract to manage the program to qualify as a qualified ABLE program;

(2) Keep adequate records of each program account, keep each program account segregated from each other program account, and provide the treasurer with the information necessary to prepare the statements required by section 113.53 of the Revised Code;

(3) Compile and calculate information contained in statements required to be prepared under section 113.53 of the Revised Code and provide such calculations to the treasurer;

(4) If there is more than one program manager, provide the treasurer with information as is necessary to determine compliance with section 113.53 of the Revised Code;

(5) Provide the treasurer with access to the books and records of the program manager to the extent needed to determine compliance with the management contract, sections 113.50 to 113.56 of the Revised Code, and section 529A of the Internal Revenue Code;

(6) Hold all program accounts for the benefit of the account owner;
(7) Be audited at least annually by a firm of certified public accountants selected by the program manager and provide the results of such audit to the treasurer;

(8) Provide the treasurer with copies of all regulatory filings and reports made by the financial organization during the term of the management contract or while the financial organization is holding any program accounts, other than confidential filings or reports that will not become part of the program;

(9) Make available for review by the treasurer the results of any periodic examination of such organization by any state or federal banking, insurance, or securities agency, except to the extent that such report or reports may not be disclosed under law;

(10) Ensure that any description of the program, whether in writing or through the use of any other media, is consistent with the marketing plan developed under division (A)(6) of section 113.51 of the Revised Code.

(C) The treasurer of state may do any of the following:

(1) Enter into management contracts as the treasurer considers necessary and proper for the implementation of the program;

(2) Require that an audit be conducted of the operations and financial position of a program manager at any time if the treasurer has any reason to be concerned about the financial position, the record keeping practices, or the status of program accounts of that program manager;

(3) Terminate or not renew a management contract.

(D) The treasurer of state, the department of medicaid, the department of job and family services, the department of health, the department of mental health and addiction services, the
department of developmental disabilities, opportunities for Ohioans with disabilities agency, and the department of aging may exchange information relating to eligible individuals for the purpose of administering or enforcing sections 113.50 to 113.56 of the Revised Code, except to the extent prohibited under federal law.

(E) If the treasurer of state terminates or does not renew a management contract under this section, the treasurer shall take custody of program accounts held by the program manager and shall seek to promptly transfer such program accounts to another financial organization that is selected as a program manager and into investment instruments as similar to the original instruments as possible.

Sec. 113.53. (A) A designated beneficiary, or a trustee or guardian of a designated beneficiary who lacks capacity to enter into an agreement, may apply, on forms prescribed by the treasurer of state, to open an ABLE program account. A beneficiary may have only one ABLE account. The treasurer of state may impose a nonrefundable application fee. The application shall require the applicant to provide the following information:

(1) The name, address, social security number, and birth date of the account owner designated beneficiary;

(2) The name, address, and social security number of the designated beneficiary's trustee or guardian, if the account owner is not the beneficiary applicable;

(3) Certification by the applicant that the applicant understands the maximum account value and the consequences under division (C) of this section for excess contributions and understands how program account values exceeding the amount designated under section 103 of the "Stephen Beck, Jr., ABLE Act of 2014," 26 U.S.C. 529A note, may affect the applicant's
resources for determining the applicant's eligibility for the supplemental security income program;

(4) Any additional information required by the treasurer of state.

(B)(1) To qualify for a program account, a designated beneficiary must be an eligible individual at the time the program account is opened. Before opening an ABLE program account, the treasurer of state or program manager shall enter into an agreement with the account owner that discloses the requirements and restrictions on contributions and withdrawals from the program account.

(2) Any person may make contributions to an ABLE program account after the account is opened, subject to the limitations imposed by section 529A of the Internal Revenue Code and any rules adopted by the secretary.

(C) Contributions to ABLE accounts a program account shall be made in cash. The treasurer of state or program manager shall reject or promptly withdraw a contribution to an ABLE a program account if that contribution would exceed the annual limits prescribed in subsection (b)(2)(B) of section 529A of the Internal Revenue Code. The treasurer or program manager shall reject or promptly withdraw a contribution if the value of the program account equals or exceeds the maximum account value or the designated beneficiary is not an eligible individual in the current calendar year.

(D)(1) To the extent authorized by federal law, and in accordance with rules adopted by the treasurer of state, an account owner may change the designated beneficiary of an ABLE a program account to another individual.

(2) No account owner may use an interest in an ABLE account as security for a loan. Any pledge of an interest in an account shall be void and of no force and effect.
(E)(1) A distribution from an program account to any individual or for the benefit of any individual during a calendar year shall be reported to the internal revenue service and each account owner, the designated beneficiary, or the distributee to the extent required under state or federal law.

(2) Statements shall be provided to each account owner of a program account at least four times each year within thirty days after the end of the quarterly period to which a statement relates. The statement shall identify the contributions made during the preceding quarter, the total contributions made to the account through the last day of that quarter, the value of the account on the last day of that quarter, distributions made during that quarter, and any other information that the treasurer of state requires to be reported to the account owner.

(3) Statements and information relating to program accounts shall be prepared and filed to the extent required under sections 113.50 to 113.56 of the Revised Code and any other state or federal law.

(F) The program shall provide separate accounting for each designated beneficiary. An annual fee may be imposed upon the account owner for the maintenance of a program account.

(G) Money in an ABLE account shall be exempt from attachment, execution, or garnishment as provided in section 2329.66 of the Revised Code, and is subject to claims made under the medicaid estate recovery program instituted pursuant to section 5162.21 of the Revised Code, in accordance with subsection (f) of section 529A of the Internal Revenue Code and subject to any limitations imposed by the secretary.

(H)(1) Notwithstanding any other provision of state law, all of the following shall be disregarded for the purposes of determining an individual's eligibility for a means-tested public
assistance program funded only with state, local, or state and
local funds and the amount of assistance or benefits the
individual is eligible to receive under the program:

(a) Any amount in an ABLE account, including earnings on the
account;

(b) Any contributions to an ABLE account;

(c) Any distribution from an ABLE account for qualified
disability expenses.

(2) Division (H)(1) of this section applies only to an
individual who is either of the following:

(a) The account owner or designated beneficiary of the ABLE
account;

(b) An individual whose eligibility for the means-tested
program is conditioned on the ABLE account's account owner's or
designated beneficiary disclosing the account owner's or
designated beneficiary's income, resources, or both to the entity
administering the means-tested public assistance program.

Sec. 113.54. (A) Nothing in sections 113.50 to 113.56 of the
Revised Code creates any obligation of the treasurer of state, the
state, or any state agency to guarantee for the benefit of any
account owner or designated beneficiary any of the following:

(1) Return of principal;

(2) Rate of interest or other return on any program account;

(3) Payment of interest or other return on any program account.

(B) Every contract, application, or other similar document
that may be used in connection with opening a program account
shall clearly indicate that the account is not insured by the
state and that the principal deposited and the investment return
are not guaranteed by the state.

Sec. 340.034. All of the following apply to the recovery housing required by section 340.033 of the Revised Code to be included in the array of treatment services and recovery support for all levels of opioid and co-occurring drug addiction that are part of the continuum of care established by each board of alcohol, drug addiction, and mental health services pursuant to division (A)(11) of section 340.03 of the Revised Code:

(A) The recovery housing shall not be subject to residential facility licensure by the department of mental health and addiction services under section 5119.34 of the Revised Code. In addition, the recovery housing shall not be owned and operated by a board of alcohol, drug addiction, and mental health services unless any of the following applies:

(1) The board owns and operates the recovery housing on September 15, 2016 July 1, 2017.

(2) The board utilizes local funds in the development, purchase, or operation of the recovery housing.

(3) The board determines that there is a need for the board to assume the ownership and operation of the recovery housing such as when an existing owner and operator of the recovery housing goes out of business, and the board considers the assumption of ownership and operation of the recovery housing to be in the best interest of the community.

(B) The recovery housing shall have protocols for all of the following:

(1) Administrative oversight;

(2) Quality standards;

(3) Policies and procedures, including house rules, for its residents to which the residents must agree to adhere.
(C) Family members of the recovery housing's residents may reside in the recovery housing to the extent the recovery housing's protocols permit.

(D) The recovery housing shall not limit a resident's duration of stay to an arbitrary or fixed amount of time. Instead, each resident's duration of stay shall be determined by the resident's needs, progress, and willingness to abide by the recovery housing's protocols, in collaboration with the recovery housing's owner and operator, and, if appropriate, in consultation and integration with a community addiction services provider.

(E) The recovery housing may permit its residents to receive medication-assisted treatment.

(F) A recovery housing resident may receive addiction services that are certified by the department of mental health and addiction services under section 5119.36 of the Revised Code.

Sec. 3301.0714. (A) The state board of education shall adopt rules for a statewide education management information system. The rules shall require the state board to establish guidelines for the establishment and maintenance of the system in accordance with this section and the rules adopted under this section. The guidelines shall include:

(1) Standards identifying and defining the types of data in the system in accordance with divisions (B) and (C) of this section;

(2) Procedures for annually collecting and reporting the data to the state board in accordance with division (D) of this section;

(3) Procedures for annually compiling the data in accordance with division (G) of this section;

(4) Procedures for annually reporting the data to the public.
in accordance with division (H) of this section;

(5) Standards to provide strict safeguards to protect the
confidentiality of personally identifiable student data.

(B) The guidelines adopted under this section shall require
the data maintained in the education management information system
to include at least the following:

(1) Student participation and performance data, for each
grade in each school district as a whole and for each grade in
each school building in each school district, that includes:

(a) The numbers of students receiving each category of
instructional service offered by the school district, such as
regular education instruction, vocational education instruction,
specialized instruction programs or enrichment instruction that is
part of the educational curriculum, instruction for gifted
students, instruction for students with disabilities, and remedial
instruction. The guidelines shall require instructional services
under this division to be divided into discrete categories if an
instructional service is limited to a specific subject, a specific
type of student, or both, such as regular instructional services
in mathematics, remedial reading instructional services,
instructional services specifically for students gifted in
mathematics or some other subject area, or instructional services
for students with a specific type of disability. The categories of
instructional services required by the guidelines under this
division shall be the same as the categories of instructional
services used in determining cost units pursuant to division
(C)(3) of this section.

(b) The numbers of students receiving support or
extracurricular services for each of the support services or
extracurricular programs offered by the school district, such as
counseling services, health services, and extracurricular sports
and fine arts programs. The categories of services required by the guidelines under this division shall be the same as the categories of services used in determining cost units pursuant to division (C)(4)(a) of this section.

(c) Average student grades in each subject in grades nine through twelve;

(d) Academic achievement levels as assessed under sections 3301.0710, 3301.0711, and 3301.0712 of the Revised Code;

(e) The number of students designated as having a disabling condition pursuant to division (C)(1) of section 3301.0711 of the Revised Code;

(f) The numbers of students reported to the state board pursuant to division (C)(2) of section 3301.0711 of the Revised Code;

(g) Attendance rates and the average daily attendance for the year. For purposes of this division, a student shall be counted as present for any field trip that is approved by the school administration.

(h) Expulsion rates;

(i) Suspension rates;

(j) Dropout rates;

(k) Rates of retention in grade;

(l) For pupils in grades nine through twelve, the average number of carnegie units, as calculated in accordance with state board of education rules;

(m) Graduation rates, to be calculated in a manner specified by the department of education that reflects the rate at which students who were in the ninth grade three years prior to the current year complete school and that is consistent with nationally accepted reporting requirements;
(n) Results of diagnostic assessments administered to kindergarten students as required under section 3301.0715 of the Revised Code to permit a comparison of the academic readiness of kindergarten students. However, no district shall be required to report to the department the results of any diagnostic assessment administered to a kindergarten student, except for the language and reading assessment described in division (A)(2) of section 3301.0715 of the Revised Code, if the parent of that student requests the district not to report those results.

(2) Personnel and classroom enrollment data for each school district, including:

(a) The total numbers of licensed employees and nonlicensed employees and the numbers of full-time equivalent licensed employees and nonlicensed employees providing each category of instructional service, instructional support service, and administrative support service used pursuant to division (C)(3) of this section. The guidelines adopted under this section shall require these categories of data to be maintained for the school district as a whole and, wherever applicable, for each grade in the school district as a whole, for each school building as a whole, and for each grade in each school building.

(b) The total number of employees and the number of full-time equivalent employees providing each category of service used pursuant to divisions (C)(4)(a) and (b) of this section, and the total numbers of licensed employees and nonlicensed employees and the numbers of full-time equivalent licensed employees and nonlicensed employees providing each category used pursuant to division (C)(4)(c) of this section. The guidelines adopted under this section shall require these categories of data to be maintained for the school district as a whole and, wherever applicable, for each grade in the school district as a whole, for each school building as a whole, and for each grade in each school building.
building.

(c) The total number of regular classroom teachers teaching classes of regular education and the average number of pupils enrolled in each such class, in each of grades kindergarten through five in the district as a whole and in each school building in the school district.

(d) The number of lead teachers employed by each school district and each school building.

(3)(a) Student demographic data for each school district, including information regarding the gender ratio of the school district's pupils, the racial make-up of the school district's pupils, the number of limited English proficient students in the district, and an appropriate measure of the number of the school district's pupils who reside in economically disadvantaged households. The demographic data shall be collected in a manner to allow correlation with data collected under division (B)(1) of this section. Categories for data collected pursuant to division (B)(3) of this section shall conform, where appropriate, to standard practices of agencies of the federal government.

(b) With respect to each student entering kindergarten, whether the student previously participated in a public preschool program, a private preschool program, or a head start program, and the number of years the student participated in each of these programs.

(4) Any data required to be collected pursuant to federal law.

(C) The education management information system shall include cost accounting data for each district as a whole and for each school building in each school district. The guidelines adopted under this section shall require the cost data for each school district to be maintained in a system of mutually exclusive cost...
units and shall require all of the costs of each school district to be divided among the cost units. The guidelines shall require the system of mutually exclusive cost units to include at least the following:

(1) Administrative costs for the school district as a whole. The guidelines shall require the cost units under this division (C)(1) to be designed so that each of them may be compiled and reported in terms of average expenditure per pupil in formula ADM in the school district, as determined pursuant to section 3317.03 of the Revised Code.

(2) Administrative costs for each school building in the school district. The guidelines shall require the cost units under this division (C)(2) to be designed so that each of them may be compiled and reported in terms of average expenditure per full-time equivalent pupil receiving instructional or support services in each building.

(3) Instructional services costs for each category of instructional service provided directly to students and required by guidelines adopted pursuant to division (B)(1)(a) of this section. The guidelines shall require the cost units under division (C)(3) of this section to be designed so that each of them may be compiled and reported in terms of average expenditure per pupil receiving the service in the school district as a whole and average expenditure per pupil receiving the service in each building in the school district and in terms of a total cost for each category of service and, as a breakdown of the total cost, a cost for each of the following components:

(a) The cost of each instructional services category required by guidelines adopted under division (B)(1)(a) of this section that is provided directly to students by a classroom teacher;

(b) The cost of the instructional support services, such as
services provided by a speech-language pathologist, classroom aide, multimedia aide, or librarian, provided directly to students in conjunction with each instructional services category;

(c) The cost of the administrative support services related to each instructional services category, such as the cost of personnel that develop the curriculum for the instructional services category and the cost of personnel supervising or coordinating the delivery of the instructional services category.

(4) Support or extracurricular services costs for each category of service directly provided to students and required by guidelines adopted pursuant to division (B)(1)(b) of this section. The guidelines shall require the cost units under division (C)(4) of this section to be designed so that each of them may be compiled and reported in terms of average expenditure per pupil receiving the service in the school district as a whole and average expenditure per pupil receiving the service in each building in the school district and in terms of a total cost for each category of service and, as a breakdown of the total cost, a cost for each of the following components:

(a) The cost of each support or extracurricular services category required by guidelines adopted under division (B)(1)(b) of this section that is provided directly to students by a licensed employee, such as services provided by a guidance counselor or any services provided by a licensed employee under a supplemental contract;

(b) The cost of each such services category provided directly to students by a nonlicensed employee, such as janitorial services, cafeteria services, or services of a sports trainer;

(c) The cost of the administrative services related to each services category in division (C)(4)(a) or (b) of this section, such as the cost of any licensed or nonlicensed employees that
develop, supervise, coordinate, or otherwise are involved in administering or aiding the delivery of each services category.

(D)(1) The guidelines adopted under this section shall require school districts to collect information about individual students, staff members, or both in connection with any data required by division (B) or (C) of this section or other reporting requirements established in the Revised Code. The guidelines may also require school districts to report information about individual staff members in connection with any data required by division (B) or (C) of this section or other reporting requirements established in the Revised Code. The guidelines shall not authorize school districts to request social security numbers of individual students. The guidelines shall prohibit the reporting under this section of a student's name, address, and social security number to the state board of education or the department of education. The guidelines shall also prohibit the reporting under this section of any personally identifiable information about any student, except for the purpose of assigning the data verification code required by division (D)(2) of this section, to any other person unless such person is employed by the school district or the information technology center operated under section 3301.075 of the Revised Code and is authorized by the district or technology center to have access to such information or is employed by an entity with which the department contracts for the scoring or the development of state assessments. The guidelines may require school districts to provide the social security numbers of individual staff members and the county of residence for a student. Nothing in this section prohibits the state board of education or department of education from providing a student's county of residence to the department of taxation to facilitate the distribution of tax revenue.

(2)(a) The guidelines shall provide for each school district
or community school to assign a data verification code that is unique on a statewide basis over time to each student whose initial Ohio enrollment is in that district or school and to report all required individual student data for that student utilizing such code. The guidelines shall also provide for assigning data verification codes to all students enrolled in districts or community schools on the effective date of the guidelines established under this section. The assignment of data verification codes for other entities, as described in division (D)(2)(c) of this section, the use of those codes, and the reporting and use of associated individual student data shall be coordinated by the department in accordance with state and federal law.

School districts shall report individual student data to the department through the information technology centers utilizing the code. The entities described in division (D)(2)(c) of this section shall report individual student data to the department in the manner prescribed by the department.

Except as provided in sections 3301.941, 3310.11, 3310.42, 3310.63, 3313.978, and 3317.20 of the Revised Code, at no time shall the state board or the department have access to information that would enable any data verification code to be matched to personally identifiable student data.

(b) Each school district and community school shall ensure that the data verification code is included in the student's records reported to any subsequent school district, community school, or state institution of higher education, as defined in section 3345.011 of the Revised Code, in which the student enrolls. Any such subsequent district or school shall utilize the same identifier in its reporting of data under this section.

(c) The director of any state agency that administers a publicly funded program providing services to children who are
younger than compulsory school age, as defined in section 3321.01 of the Revised Code, including the directors of health, job and family services, mental health and addiction services, and developmental disabilities, shall request and receive, pursuant to sections 3301.0723 and 3701.62 5123.0423 of the Revised Code, a data verification code for a child who is receiving those services.

(E) The guidelines adopted under this section may require school districts to collect and report data, information, or reports other than that described in divisions (A), (B), and (C) of this section for the purpose of complying with other reporting requirements established in the Revised Code. The other data, information, or reports may be maintained in the education management information system but are not required to be compiled as part of the profile formats required under division (G) of this section or the annual statewide report required under division (H) of this section.

(F) Beginning with the school year that begins July 1, 1991, the board of education of each school district shall annually collect and report to the state board, in accordance with the guidelines established by the board, the data required pursuant to this section. A school district may collect and report these data notwithstanding section 2151.357 or 3319.321 of the Revised Code.

(G) The state board shall, in accordance with the procedures it adopts, annually compile the data reported by each school district pursuant to division (D) of this section. The state board shall design formats for profiling each school district as a whole and each school building within each district and shall compile the data in accordance with these formats. These profile formats shall:

(1) Include all of the data gathered under this section in a manner that facilitates comparison among school districts and
among school buildings within each school district;

(2) Present the data on academic achievement levels as assessed by the testing of student achievement maintained pursuant to division (B)(1)(d) of this section.

(H)(1) The state board shall, in accordance with the procedures it adopts, annually prepare a statewide report for all school districts and the general public that includes the profile of each of the school districts developed pursuant to division (G) of this section. Copies of the report shall be sent to each school district.

(2) The state board shall, in accordance with the procedures it adopts, annually prepare an individual report for each school district and the general public that includes the profiles of each of the school buildings in that school district developed pursuant to division (G) of this section. Copies of the report shall be sent to the superintendent of the district and to each member of the district board of education.

(3) Copies of the reports received from the state board under divisions (H)(1) and (2) of this section shall be made available to the general public at each school district’s offices. Each district board of education shall make copies of each report available to any person upon request and payment of a reasonable fee for the cost of reproducing the report. The board shall annually publish in a newspaper of general circulation in the school district, at least twice during the two weeks prior to the week in which the reports will first be available, a notice containing the address where the reports are available and the date on which the reports will be available.

(I) Any data that is collected or maintained pursuant to this section and that identifies an individual pupil is not a public record for the purposes of section 149.43 of the Revised Code.
(J) As used in this section:

(1) "School district" means any city, local, exempted village, or joint vocational school district and, in accordance with section 3314.17 of the Revised Code, any community school. As used in division (L) of this section, "school district" also includes any educational service center or other educational entity required to submit data using the system established under this section.

(2) "Cost" means any expenditure for operating expenses made by a school district excluding any expenditures for debt retirement except for payments made to any commercial lending institution for any loan approved pursuant to section 3313.483 of the Revised Code.

(K) Any person who removes data from the information system established under this section for the purpose of releasing it to any person not entitled under law to have access to such information is subject to section 2913.42 of the Revised Code prohibiting tampering with data.

(L)(1) In accordance with division (L)(2) of this section and the rules adopted under division (L)(10) of this section, the department of education may sanction any school district that reports incomplete or inaccurate data, reports data that does not conform to data requirements and descriptions published by the department, fails to report data in a timely manner, or otherwise does not make a good faith effort to report data as required by this section.

(2) If the department decides to sanction a school district under this division, the department shall take the following sequential actions:

(a) Notify the district in writing that the department has determined that data has not been reported as required under this
section and require the district to review its data submission and submit corrected data by a deadline established by the department. The department also may require the district to develop a corrective action plan, which shall include provisions for the district to provide mandatory staff training on data reporting procedures.

(b) Withhold up to ten per cent of the total amount of state funds due to the district for the current fiscal year and, if not previously required under division (L)(2)(a) of this section, require the district to develop a corrective action plan in accordance with that division;

(c) Withhold an additional amount of up to twenty per cent of the total amount of state funds due to the district for the current fiscal year;

(d) Direct department staff or an outside entity to investigate the district's data reporting practices and make recommendations for subsequent actions. The recommendations may include one or more of the following actions:

(i) Arrange for an audit of the district's data reporting practices by department staff or an outside entity;

(ii) Conduct a site visit and evaluation of the district;

(iii) Withhold an additional amount of up to thirty per cent of the total amount of state funds due to the district for the current fiscal year;

(iv) Continue monitoring the district's data reporting;

(v) Assign department staff to supervise the district's data management system;

(vi) Conduct an investigation to determine whether to suspend or revoke the license of any district employee in accordance with division (N) of this section;
(vii) If the district is issued a report card under section 3302.03 of the Revised Code, indicate on the report card that the district has been sanctioned for failing to report data as required by this section;

(viii) If the district is issued a report card under section 3302.03 of the Revised Code and incomplete or inaccurate data submitted by the district likely caused the district to receive a higher performance rating than it deserved under that section, issue a revised report card for the district;

(ix) Any other action designed to correct the district's data reporting problems.

(3) Any time the department takes an action against a school district under division (L)(2) of this section, the department shall make a report of the circumstances that prompted the action. The department shall send a copy of the report to the district superintendent or chief administrator and maintain a copy of the report in its files.

(4) If any action taken under division (L)(2) of this section resolves a school district's data reporting problems to the department's satisfaction, the department shall not take any further actions described by that division. If the department withheld funds from the district under that division, the department may release those funds to the district, except that if the department withheld funding under division (L)(2)(c) of this section, the department shall not release the funds withheld under division (L)(2)(b) of this section and, if the department withheld funding under division (L)(2)(d) of this section, the department shall not release the funds withheld under division (L)(2)(b) or (c) of this section.

(5) Notwithstanding anything in this section to the contrary, the department may use its own staff or an outside entity to
conduct an audit of a school district's data reporting practices any time the department has reason to believe the district has not made a good faith effort to report data as required by this section. If any audit conducted by an outside entity under division (L)(2)(d)(i) or (5) of this section confirms that a district has not made a good faith effort to report data as required by this section, the district shall reimburse the department for the full cost of the audit. The department may withhold state funds due to the district for this purpose.

(6) Prior to issuing a revised report card for a school district under division (L)(2)(d)(viii) of this section, the department may hold a hearing to provide the district with an opportunity to demonstrate that it made a good faith effort to report data as required by this section. The hearing shall be conducted by a referee appointed by the department. Based on the information provided in the hearing, the referee shall recommend whether the department should issue a revised report card for the district. If the referee affirms the department's contention that the district did not make a good faith effort to report data as required by this section, the district shall bear the full cost of conducting the hearing and of issuing any revised report card.

(7) If the department determines that any inaccurate data reported under this section caused a school district to receive excess state funds in any fiscal year, the district shall reimburse the department an amount equal to the excess funds, in accordance with a payment schedule determined by the department. The department may withhold state funds due to the district for this purpose.

(8) Any school district that has funds withheld under division (L)(2) of this section may appeal the withholding in accordance with Chapter 119. of the Revised Code.

(9) In all cases of a disagreement between the department and
a school district regarding the appropriateness of an action taken under division (L)(2) of this section, the burden of proof shall be on the district to demonstrate that it made a good faith effort to report data as required by this section.

(10) The state board of education shall adopt rules under Chapter 119. of the Revised Code to implement division (L) of this section.

(M) No information technology center or school district shall acquire, change, or update its student administration software package to manage and report data required to be reported to the department unless it converts to a student software package that is certified by the department.

(N) The state board of education, in accordance with sections 3319.31 and 3319.311 of the Revised Code, may suspend or revoke a license as defined under division (A) of section 3319.31 of the Revised Code that has been issued to any school district employee found to have willfully reported erroneous, inaccurate, or incomplete data to the education management information system.

(O) No person shall release or maintain any information about any student in violation of this section. Whoever violates this division is guilty of a misdemeanor of the fourth degree.

(P) The department shall disaggregate the data collected under division (B)(1)(n) of this section according to the race and socioeconomic status of the students assessed.

(Q) If the department cannot compile any of the information required by division (H) of section 3302.03 of the Revised Code based upon the data collected under this section, the department shall develop a plan and a reasonable timeline for the collection of any data necessary to comply with that division.

Sec. 3701.07. (A) The director of health shall adopt rules in
accordance with Chapter 119. of the Revised Code defining and classifying hospitals and dispensaries and providing for the reporting of information by hospitals and dispensaries. Except as otherwise provided in the Revised Code, the rules providing for the reporting of information shall not require inclusion of any confidential patient data or any information concerning the financial condition, income, expenses, or net worth of the facilities other than that financial information already contained in those portions of the medicare or medicaid cost report that is necessary for the department of health to certify the per diem cost under section 3701.62 of the Revised Code. The rules may require the reporting of information in the following categories:

1. Information needed to identify and classify the institution;

2. Information on facilities and type and volume of services provided by the institution;

3. The number of beds listed by category of care provided;

4. The number of licensed or certified professional employees by classification;

5. The number of births that occurred at the institution the previous calendar year;

6. Any other information that the director considers relevant to the safety of patients served by the institution.

Every hospital and dispensary, public or private, annually shall register with and report to the department of health. Reports shall be submitted in the manner prescribed in rules adopted under this division.

(B) Every governmental entity or private nonprofit corporation or association whose employees or representatives are defined as residents' rights advocates under divisions (E)(1) and
(2) of section 3721.10 of the Revised Code shall register with the department of health on forms furnished by the director of health and shall provide such reasonable identifying information as the director may prescribe.

The department shall compile a list of the governmental entities, corporations, or associations registering under this division and shall update the list annually. Copies of the list shall be made available to nursing home administrators as defined in division (C) of section 3721.10 of the Revised Code.

Sec. 3701.61. (A) The department of health shall establish the help me grow program to encourage early prenatal and well-baby care, as well as provide parenting education to promote the comprehensive health and development of children, and provide early intervention services in accordance with part C of the "Individuals with Disabilities Education Act," 118 Stat. 2744 (2004), 20 U.S.C. 1431 et seq. The program shall include the following services:

(1) Home also provide home visiting services to families with a pregnant woman or an infant or toddler under three years of age who meet the eligibility requirements established in rules adopted under this section.

(2) Part C early intervention services to infants and toddlers under three years of age who meet the eligibility requirements established in rules adopted under this section.

(B) The director of health may enter into an interagency agreement with one or more state agencies to implement the help me grow program and ensure coordination of early childhood programs.

(C) The director may distribute help me grow program funds through contracts, grants, or subsidies to entities providing services under the program.
(D) To the extent funds are available, the department shall establish a system of payment to providers of home visiting and part C early intervention services.

(E) As a condition of receiving payments for home visiting services, providers shall report to the director data on the program performance indicators that are used to assess progress toward achieving the goals of the program. The report shall include data on the performance indicator of birth outcomes, including risk indicators of low birth weight and preterm births, and data on all other performance indicators specified in rules adopted under this section. The providers shall report the data in the format and within the time frames specified in the rules.

The director shall prepare an annual report on the data received from the providers.

(F) Pursuant to Chapter 119. of the Revised Code, the director shall adopt rules that are necessary and proper to implement this section. The rules shall specify all of the following:

(1) Eligibility requirements for home visiting services and part C early intervention services;

(2) Eligibility requirements for providers of home visiting services and providers of part C early intervention services;

(3) Standards and procedures for the provision of program services, including data collection, program monitoring, and program evaluation;

(4) Procedures for appealing the denial of an application for program services or the termination of services;

(5) Procedures for appealing the denial of an application to become a provider of program services or the termination of the department's approval of a provider;
(6) Procedures for addressing complaints;

(7) The program performance indicators on which data must be reported by providers of home visiting services under division (E)-(D) of this section, which, to the extent possible, shall be consistent with federal reporting requirements for federally funded home visiting services;

(8) The format in which reports must be submitted under division (E)-(D) of this section and the time frames within which the reports must be submitted;

(9) Criteria for payment of approved providers of program services;

(10) Any other rules necessary to implement the program.

(G) A family enrolled in the help me grow at-risk program on the effective date of this amendment shall be eligible for at-risk services until December 31, 2013, or until the eligible child reaches three years of age, whichever occurs first.

Sec. 4723.071. (A) As used in this section, "health-related activities," "MR/DD developmental disabilities personnel," "prescribed medication," and "tube feeding" have the same meanings as in section 5123.41 of the Revised Code.

(B) The board of nursing shall adopt rules as it considers necessary to govern nursing delegation as it applies to MR/DD developmental disabilities personnel who administer prescribed medications, and perform health-related activities, and perform tube feedings pursuant to the authority granted under section 5123.42 of the Revised Code. The board shall not establish in the rules any requirement that is inconsistent with the authority of MR/DD developmental disabilities personnel granted under that section. The rules shall be adopted in accordance with Chapter 119. of the Revised Code.
(C) The board of nursing may accept complaints from any person or government entity regarding the performance or qualifications of MR/DD developmental disabilities personnel who administer prescribed medications, and perform health-related activities, and perform tube feedings pursuant to the authority granted under section 5123.42 of the Revised Code. The board shall refer all complaints received to the department of developmental disabilities. The board may participate in an investigation of a complaint being conducted by the department under section 5123.421 of the Revised Code.

Sec. 4723.32. This chapter does not prohibit any of the following:

(A) The practice of nursing by a student currently enrolled in and actively pursuing completion of a prelicensure nursing education program, if all of the following are the case:

(1) The student is participating in a program located in this state and approved by the board of nursing or participating in this state in a component of a program located in another jurisdiction and approved by a board that is a member of the national council of state boards of nursing;

(2) The student's practice is under the auspices of the program;

(3) The student acts under the supervision of a registered nurse serving for the program as a faculty member or teaching assistant.

(B) The rendering of medical assistance to a licensed physician, licensed dentist, or licensed podiatrist by a person under the direction, supervision, and control of such licensed physician, dentist, or podiatrist;

(C) The activities of persons employed as nursing aides,
attendants, orderlies, or other auxiliary workers in patient
homes, nurseries, nursing homes, hospitals, home health agencies,
or other similar institutions;

(D) The provision of nursing services to family members or in
emergency situations;

(E) The care of the sick when done in connection with the
practice of religious tenets of any church and by or for its
members;

(F) The practice of nursing as a certified registered nurse
anesthetist, clinical nurse specialist, certified nurse-midwife,
or certified nurse practitioner by a student currently enrolled in
and actively pursuing completion of a program of study leading to
initial authorization by the board of nursing to practice nursing
in the specialty, if all of the following are the case:

(1) The program qualifies the student to sit for the
examination of a national certifying organization approved by the
board under section 4723.46 of the Revised Code or the program
prepares the student to receive a master's degree in accordance
with division (A)(2) of section 4723.41 of the Revised Code;

(2) The student's practice is under the auspices of the
program;

(3) The student acts under the supervision of a registered
nurse serving for the program as a faculty member, teaching
assistant, or preceptor.

(G) The activities of an individual who currently holds a
license to practice nursing in another jurisdiction, if the
individual's license has not been revoked, the individual is not
currently under suspension or on probation, the individual does
not represent the individual as being licensed under this chapter,
and one of the following is the case:
(1) The individual is engaging in the practice of nursing by discharging official duties while employed by or under contract with the United States government or any agency thereof;

(2) The individual is engaging in the practice of nursing as an employee of an individual, agency, or corporation located in the other jurisdiction in a position with employment responsibilities that include transporting patients into, out of, or through this state, as long as each trip in this state does not exceed seventy-two hours;

(3) The individual is consulting with an individual licensed in this state to practice any health-related profession;

(4) The individual is engaging in activities associated with teaching in this state as a guest lecturer at or for a nursing education program, continuing nursing education program, or in-service presentation;

(5) The individual is conducting evaluations of nursing care that are undertaken on behalf of an accrediting organization, including the national league for nursing accrediting committee, the joint commission on accreditation of healthcare organizations, or any other nationally recognized accrediting organization;

(6) The individual is providing nursing care to an individual who is in this state on a temporary basis, not to exceed six months in any one calendar year, if the nurse is directly employed by or under contract with the individual or a guardian or other person acting on the individual's behalf;

(7) The individual is providing nursing care during any disaster, natural or otherwise, that has been officially declared to be a disaster by a public announcement issued by an appropriate federal, state, county, or municipal official.

(H) The administration of medication by an individual who holds a valid medication aide certificate issued under this
chapter, if the medication is administered to a resident of a nursing home or ICF/IID authorized by section 4723.64 of the Revised Code to use a certified medication aide and the medication is administered in accordance with section 4723.67 of the Revised Code.

Sec. 4723.61. As used in this section and in sections 4723.64 to 4723.69 of the Revised Code:

(A) "Intermediate care facility for individuals with intellectual disabilities" and "ICF/IID" have the same meanings as in section 5124.01 of the Revised Code.

(B) "Medication" means a drug, as defined in section 4729.01 of the Revised Code.

(B) (C) "Medication error" means a failure to follow the prescriber's instructions when administering a prescription medication.

(C) (D) "Nursing home" and "residential care facility" have the same meanings as in section 3721.01 of the Revised Code.

(D) (E) "Prescription medication" means a medication that may be dispensed only pursuant to a prescription.

(E) (F) "Prescriber" and "prescription" have the same meanings as in section 4729.01 of the Revised Code.

Sec. 4723.64. A nursing home or ICF/IID may use one or more medication aides to administer prescription medications to its residents, subject to both of the following conditions:

(A) Each individual used as a medication aide must hold a current, valid medication aide certificate issued by the board of nursing under this chapter.

(B) The nursing home or residential care facility, or
ICF/IID shall ensure that the requirements of section 4723.67 of
the Revised Code are met.

Sec. 4723.651. (A) To be eligible to receive a medication
daide certificate, an applicant shall meet all of the following
conditions:

(1) Be at least eighteen years of age;

(2) Have a high school diploma or a high school equivalence
diploma as defined in section 5107.40 of the Revised Code;

(3) If the applicant is to practice as a medication aide in a
nursing home, be a nurse aide who satisfies the requirements of
division (A)(1), (2), (3), (4), (5), (6), or (8) of section
3721.32 of the Revised Code;

(4) If the applicant is to practice as a medication aide in a
residential care facility, be a nurse aide who satisfies the
requirements of division (A)(1), (2), (3), (4), (5), (6), or (8)
of section 3721.32 of the Revised Code or an individual who has at
least one year of direct care experience in a residential care
facility;

(5) If the applicant is to practice as a medication aide in
an ICF/IID, be a nurse aide who satisfies the requirements of
division (A)(1), (2), (3), (4), (5), (6), or (8) of section
3721.32 of the Revised Code or an individual who has at least one
year of direct care experience in an ICF/IID;

(6) Successfully complete the course of instruction provided
by a training program approved by the board under section 4723.66
of the Revised Code;

(6)(7) Not be ineligible for licensure or certification as
specified in section 4723.092 of the Revised Code;

(7)(8) Have not committed any act that is grounds for
disciplinary action under section 3123.47 or 4723.28 of the
Revised Code or be determined by the board to have made
restitution, been rehabilitated, or both;  

(9) Not be required to register under Chapter 2950. of the
Revised Code or a substantially similar law of another state, the
United States, or another country;  

(10) Meet all other requirements for a medication aide
certificate established in rules adopted under section 4723.69 of
the Revised Code.  

(B) If an applicant meets the requirements specified in division (A) of this section, the board of nursing
shall issue a medication aide certificate to the applicant. If a
medication aide certificate is issued to an individual on the
basis of having at least one year of direct care experience
working in a residential care facility, as provided in division
(A)(4) of this section, the certificate is valid for use only in a
residential care facility. If a medication aide certificate is issued to an individual on the
basis of having at least one year of direct care experience working in an ICF/IID, as provided in
division (A)(5) of this section, the certificate is valid for use
only in an ICF/IID. The board shall state the limitation on the
certificate issued to the individual.  

(C) A medication aide certificate is valid for two years,
unless earlier suspended or revoked. The certificate may be
renewed in accordance with procedures specified by the board in
rules adopted under section 4723.69 of the Revised Code. To be
eligible for renewal, an applicant shall pay the renewal fee
established in the rules and meet all renewal qualifications
specified in the rules.  

Sec. 4723.67. (A) Except for the prescription medications
specified in division (C) of this section and the methods of
medication administration specified in division (D) of this
section, a medication aide who holds a current, valid medication aide certificate issued under this chapter may administer prescription medications to the residents of nursing homes and residential care facilities, and ICFs/IID that use medication aides pursuant to section 4723.64 of the Revised Code. A medication aide shall administer prescription medications only pursuant to the delegation of a registered nurse or a licensed practical nurse acting at the direction of a registered nurse.

Delegation of medication administration to a medication aide shall be carried out in accordance with the rules for nursing delegation adopted under this chapter by the board of nursing. A nurse who has delegated to a medication aide responsibility for the administration of prescription medications to the residents of a nursing home or residential care facility or ICF/IID shall not withdraw the delegation on an arbitrary basis or for any purpose other than patient safety.

(B) In exercising the authority to administer prescription medications pursuant to nursing delegation, a medication aide may administer prescription medications in any of the following categories:

(1) Oral medications;

(2) Topical medications;

(3) Medications administered as drops to the eye, ear, or nose;

(4) Rectal and vaginal medications;

(5) Medications prescribed with a designation authorizing or requiring administration on an as-needed basis, but only if a nursing assessment of the patient is completed before the medication is administered.

(C) A medication aide shall not administer prescription

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medications in either of the following categories:

(1) Medications containing a schedule II controlled substance, as defined in section 3719.01 of the Revised Code;

(2) Medications requiring dosage calculations.

(D) A medication aide shall not administer prescription medications by any of the following methods:

(1) Injection;

(2) Intravenous therapy procedures;

(3) Splitting pills for purposes of changing the dose being given.

(E) A nursing home or residential care facility, or ICF/IID that uses medication aides shall ensure that medication aides do not have access to any schedule II controlled substances within the home or facility, or ICF/IID for use by its residents.

Sec. 4723.68. (A) A registered nurse, or licensed practical nurse acting at the direction of a registered nurse, who delegates medication administration to a medication aide who holds a current, valid medication aide certificate issued under this chapter is not liable in damages to any person or government entity in a civil action for injury, death, or loss to person or property that allegedly arises from an action or omission of the medication aide in performing the medication administration, if the delegating nurse delegates the medication administration in accordance with this chapter and the rules adopted under this chapter.

(B) A person employed by a nursing home or residential care facility, or ICF/IID that uses medication aides pursuant to section 4723.64 of the Revised Code who reports in good faith a medication error at the nursing home or residential care facility, or ICF/IID is not subject to disciplinary action by the
board of nursing or any other government entity regulating that person's professional practice and is not liable in damages to any person or government entity in a civil action for injury, death, or loss to person or property that allegedly results from reporting the medication error.

Sec. 5119.25. (A) The director of mental health and addiction services, in whole or in part, may withhold funds otherwise to be allocated to a board of alcohol, drug addiction, and mental health services under section 5119.23 of the Revised Code if the board fails to comply with Chapter 340. or 5119. of the Revised Code or rules of the department of mental health and addiction services. However, beginning September 15, 2016 July 1, 2017, the director shall withhold all such funds from the board when required to do so under division (A)(4) of section 340.08 of the Revised Code or division (G)(1) of section 5119.22 of the Revised Code.

(B) The director of mental health and addiction services may withhold funds otherwise to be allocated to a board of alcohol, drug addiction, and mental health services under section 5119.23 of the Revised Code if the board denies available service on the basis of race, color, religion, creed, sex, age, national origin, disability as defined in section 4112.01 of the Revised Code, or developmental disability.

(C) The director shall issue a notice identifying the areas of noncompliance and the action necessary to achieve compliance. The director may offer technical assistance to the board to achieve compliance. The board shall have thirty days from receipt of the notice of noncompliance to present its position that it is in compliance or to submit to the director evidence of corrective action the board took to achieve compliance. Before withholding funds, the director or the director's designee shall hold a
hearing within thirty days of receipt of the board's position or
evidence to determine if there are continuing violations and that
either assistance is rejected or the board is unable, or has
failed, to achieve compliance. The director may appoint a
representative from another board of alcohol, drug addiction, and
mental health services to serve as a mentor for the board in
developing and executing a plan of corrective action to achieve
compliance. Any such representative shall be from a board that is
in compliance with Chapter 340. of the Revised Code, this chapter,
and the department's rules. Subsequent to the hearing process, if
it is determined that compliance has not been achieved, the
director may allocate all or part of the withheld funds to one or
more community mental health services providers or community
addiction services providers to provide the mental health service
or addiction service for which the board is not in compliance
until the time that there is compliance. The director shall adopt
rules in accordance with Chapter 119. of the Revised Code to
implement this section.

Sec. 5123.02. The department of developmental disabilities
shall do the following:

(A) Promote comprehensive statewide programs and services for
persons with mental retardation or a developmental disability
disabilities and their families wherever they reside in the state.
These programs shall include public education awareness,
prevention, diagnosis assessment, treatment, training, and care.

(B) Provide administrative leadership for statewide services
which include residential facilities, evaluation centers, and
community classes which are wholly or in part financed by the
department of developmental disabilities as provided by section
5123.26 of the Revised Code;

(C) Develop and maintain, to the extent feasible, data on all
services and programs for persons with mental retardation or a developmental disability, that are provided by governmental and private agencies provide for persons with developmental disabilities;

(D) Make periodic determinations of the number of persons with mental retardation or a developmental disability requiring services in the state;

(E) Provide leadership to local authorities in planning and developing community-wide services for persons with mental retardation or a developmental disability disabilities and their families;

(F) Promote programs of professional training and research in cooperation with other state departments, agencies, and institutions of higher learning;

(F) Serve as the "lead agency," as described by 20 U.S.C. 1435(a)(10), to implement the state's part C early intervention services program, through which early intervention services are provided to eligible infants and toddlers in accordance with part C of the "Individuals with Disabilities Education Act," 20 U.S.C. 1431 et seq., and regulations implementing that part in 34 C.F.R. part 303.

Sec. 5123.024. The department of developmental disabilities may do any of the following as the lead agency to implement the state's part C early intervention services program, as described in section 5123.02 of the Revised Code:

(A) Enter into an interagency agreement with one or more other state agencies to implement the program and ensure coordination of early childhood programs;

(B) Distribute program funds through contracts, grants, or subsidies to entities that are program service providers;
(C) Establish a system of payment to program service providers.

Sec. 5123.0421. The director of developmental disabilities shall adopt rules in accordance with Chapter 119. of the Revised Code that are necessary to implement the state's part C early intervention services program, including rules that specify all of the following:

(A) Eligibility requirements to receive program services;

(B) Eligibility requirements to be a program service provider;

(C) Operating standards and procedures for program service providers, including standards and procedures governing data collection, program monitoring, and program evaluation;

(D) Procedures to appeal the denial of an application to receive program services or the termination of program services;

(E) Procedures to appeal a decision by the department of developmental disabilities to deny an application to be a program service provider or to terminate a provider's status;

(F) Procedures for addressing complaints by persons who receive program services;

(G) Criteria for the payment of program service providers;

(H) The metrics or indicators used to measure program service provider performance.

Sec. 5123.0422. The governor shall establish the early intervention services advisory council, which shall serve as the state interagency coordinating council, as described in 20 U.S.C. 1441. In establishing the council, the governor shall comply with the requirements of 20 U.S.C. 1441, including the requirement to ensure that the membership of the council reasonably represents
the population of the state.

The governor shall appoint one of the council members to serve as chairperson of the council, or the governor may delegate appointment of the chairperson to the council. No member of the council representing the department of health or the department of developmental disabilities shall serve as chairperson.

The council is not subject to sections 101.82 to 101.87 of the Revised Code.

Sec. 5123.0423. As used in this section, "school district of residence" has the same meaning as in section 3323.01 of the Revised Code.

The director of developmental disabilities shall request a student data verification code from the independent contractor engaged by the department of education to create and maintain such codes for school districts and community schools under division (D)(2) of section 3301.0714 of the Revised Code for each child who is receiving services from the state's part C early intervention services program. The director shall request from the parent, guardian, or custodian of the child, or from any other person who is authorized by law to make decisions regarding the child's education, the name and address of the child's school district of residence. The director shall submit the data verification code for that child to the child's school district of residence at the time the child ceases to receive services from the part C early intervention services program.

The director and each school district that receives a data verification code under this section shall not release that code to any person except as provided by law. Any document that the director holds in the director's files that contains both a child's name or other personally identifiable information and the
Sec. 5123.1610. (A) Both all of the following apply if the department of medicaid, pursuant to section 5164.38 of the Revised Code, refuses to enter into, terminates, or refuses to revalidate a provider agreement that authorizes a person or government entity to provide supported living under the medicaid program:

1. In the case of a refusal to enter into a provider agreement, the person or government entity's application to provide medicaid-funded supported living under a supported living certificate is automatically denied on the date the department of medicaid refuses to enter into the provider agreement.

2. In the case of a terminated provider agreement, the person or government entity's authority to provide medicaid-funded supported living under a supported living certificate is automatically revoked on the date that the provider agreement is terminated.

3. In the case of a provider agreement that expires because the department of medicaid refuses to revalidate it, the person or government entity's authority to provide medicaid-funded supported living under a supported living certificate is automatically revoked on the date that the provider agreement expires, unless the expiration date of the provider agreement is the same as the expiration date of the supported living certificate, in which case the director of developmental disabilities shall refuse to renew the person or government entity's authority to provide medicaid-funded supported living under the certificate.

(B) The director of developmental disabilities is not required to issue an adjudication order in accordance with Chapter 119. of the Revised Code to do either any of the following...
pursuant to this section:

(1) Deny a person or government entity's application to provide medicaid-funded supported living;

(2) Revoke a person or government entity's authority to provide medicaid-funded supported living;

(2)(3) Refuse to renew a person or government entity's authority to provide medicaid-funded supported living.

(C) This section does not affect a person or government entity's opportunity or authority to do either of the following:

(1) Apply to provide nonmedicaid-funded supported living under a supported living certificate;

(2) Provide nonmedicaid-funded supported living under a supported living certificate.

**Sec. 5123.377.** (A) As used in this section:

(1) "Adult services" has the same meaning as in section 5126.01 of the Revised Code.

(2) "Community adult facility" means a facility in which adult services are provided or a facility associated with the provision of adult services.

(B) The director of developmental disabilities may change the terms of an agreement entered into with a county board of developmental disabilities or a board of county commissioners pursuant to section 5123.36 of the Revised Code or other statutory authority in effect before July 1, 1980, regarding the construction, acquisition, or renovation of a community adult facility if all of the following apply:

(1) The agreement was entered into during the period beginning January 1, 1976, and ending December 31, 1999.
(2) The agreement requires the county board or board of county commissioners to use the community adult facility for at least forty years.

(3) The county board or board of county commissioners submits to the director an application for a change in the agreement's terms that includes all of the following:

(a) A statement of intent to close the facility and the anticipated date of closure;

(b) The number of individuals with developmental disabilities served in the facility at the time of application;

(c) Identification of alternative providers of services to be offered to those individuals;

(d) A commitment and demonstration that those individuals will receive services from the alternative providers;

(e) A resolution from the county board or board of county commissioners authorizing the application, including a commitment that if the facility is sold, the county board or board of county commissioners will do either of the following:

(i) Reimburse the department of developmental disabilities the proceeds of the sale up to the outstanding balance owed under the agreement;

(ii) Use the proceeds of the sale for the acquisition of housing for individuals with developmental disabilities that complies with the requirements established by the director.

(C) Agreement terms that may be changed pursuant to division (B) of this section include terms regarding the length of time the facility must be used as a community adult facility.

Sec. 5123.378. (A) As used in this section:

(1) "Community early childhood facility" means a facility in
which early childhood services are provided.

(2) "Early childhood services" has the same meaning as in section 5126.01 of the Revised Code.

(B) The director of developmental disabilities may change the terms of an agreement entered into with a county board of developmental disabilities or a board of county commissioners pursuant to section 5123.36 of the Revised Code or other statutory authority in effect before July 1, 1980, regarding the construction, acquisition, or renovation of a community early childhood facility if all of the following apply:

(1) The agreement was entered into during the period beginning January 1, 1976, and ending December 31, 1999.

(2) The agreement requires the county board or board of county commissioners to use the community early childhood facility for at least fifteen years.

(3) The county board or board of county commissioners submits to the director an application for a change in the agreement's terms that includes all of the following:

(a) A statement of intent to close the facility and the anticipated date of closure;

(b) The number of individuals with developmental disabilities served in the facility at the time of application;

(c) A commitment and demonstration that those individuals will continue to receive services;

(d) A resolution from the county board or board of county commissioners authorizing the application, including a commitment that if the facility is sold, the county board or board of county commissioners will do either of the following:

(i) Reimburse the department of developmental disabilities the proceeds of the sale up to the outstanding balance owed under
the agreement:

(ii) Use the proceeds of the sale for the acquisition of housing for individuals with developmental disabilities that complies with the requirements established by the director.

(C) Agreement terms that may be changed pursuant to division (B) of this section include terms regarding the length of time the facility must be used as a community early childhood facility.

Sec. 5123.41. As used in this section and sections 5123.42 to 5123.47 of the Revised Code:

(A) "Adult services" has the same meaning as in section 5126.01 of the Revised Code.

(B) "Certified supported living provider" means a person or government entity certified under section 5123.161 of the Revised Code.

(C) "Drug" has the same meaning as in section 4729.01 of the Revised Code.

(D) "Family support services" has the same meaning as in section 5126.01 of the Revised Code.

(E) "Health-related activities" means the following:

(1) Taking vital signs;

(2) Application of clean dressings that do not require health assessment;

(3) Basic measurement of bodily intake and output;

(4) Oral suctioning;

(5) Use of glucometers;

(6) External urinary catheter care cleaning;

(7) Emptying and replacing colostomy ostomy bags;
(8) Collection of specimens by noninvasive means;

(9) Pulse oximetry reading;

(10) Use of continuous positive airway pressure machines;

(11) Application of percussion vests;

(12) Use of cough assist devices and insufflators;

(13) Application of prescribed compression hosiery.

(F) "Licensed health professional authorized to prescribe drugs" has the same meaning as in section 4729.01 of the Revised Code.

(G) "Metered dose inhaled medication" means a premeasured medication administered by inhalation using a hand-held dispenser or aerosol nebulizer.

(H) "MR/DD Developmental disabilities personnel" means the employees and the workers under contract who provide specialized services to individuals with mental retardation and developmental disabilities. "MR/DD Developmental disabilities personnel" includes those who provide the services as follows:

(1) Through direct employment with the department of developmental disabilities or a county board of developmental disabilities;

(2) Through an entity under contract with the department of developmental disabilities or a county board of developmental disabilities;

(3) Through direct employment or by being under contract with private entities, including private entities that operate residential facilities.

(I) "Nursing delegation" means the process established in rules adopted by the board of nursing pursuant to Chapter 4723. of the Revised Code under which a registered nurse or licensed
practical nurse acting at the direction of a registered nurse transfers the performance of a particular nursing activity or task to another person who is not otherwise authorized to perform the activity or task.

(I) "Over-the-counter medication" means a drug that may be sold and purchased without a prescription.

(K) "Prescribed medication" means a drug that is to be administered according to the instructions of a licensed health professional authorized to prescribe drugs.

(L) "Residential facility" means a facility licensed under section 5123.19 of the Revised Code.

(M) "Specialized services" has the same meaning as in section 5123.50 of the Revised Code.

(N) "Tube feeding" means the provision of nutrition to an individual through a gastrostomy tube or a jejunostomy tube.

(N) "Topical over-the-counter musculoskeletal medication" means an over-the-counter medication that is applied topically or passes through the skin to provide relief from discomfort in the muscles, joints, or bones.

Sec. 5123.42. (A) Beginning nine months after March 31, 2003, MR/DD Developmental disabilities personnel who are not specifically authorized by other provisions of the Revised Code to administer prescribed medications, or perform health-related activities, or perform tube feedings may do so pursuant to this section as part of the specialized services the MR/DD developmental disabilities personnel provide to individuals with mental retardation and developmental disabilities in the following categories:

(1) Recipients of early intervention, preschool, and school-age services offered or provided pursuant to this chapter.
or Chapter 5126. of the Revised Code;

(2) Recipients of adult services, if the services are received in a setting where seventeen or more individuals receive the services and the services are offered or provided pursuant to this chapter or Chapter 5126. of the Revised Code;

(3) Recipients of adult services, if the services are received in a setting where not more than sixteen individuals receive the services and the services are offered or provided pursuant to this chapter or Chapter 5126. of the Revised Code;

(4) Recipients of family support services offered or provided pursuant to this chapter or Chapter 5126. of the Revised Code;

(4)-(5) Recipients of services from certified supported living providers, if the services are offered or provided pursuant to this chapter or Chapter 5126. of the Revised Code;

(5)-(6) Recipients of residential support services from certified home and community-based services providers, if the services are received in a community living arrangement that includes not more than four individuals with mental retardation and developmental disabilities and the services are offered or provided pursuant to this chapter or Chapter 5126. of the Revised Code;

(6)-(7) Recipients of services not included in divisions (A)(1) to (5)-(6) of this section that are offered or provided pursuant to this chapter or Chapter 5126. of the Revised Code;

(7)-(8) Residents of a residential facility with not more than five or fewer resident beds;

(8)-(9) Residents of a residential facility with at least six but not more than sixteen resident beds;

(9) Residents of a residential facility with seventeen or more resident beds who are on a field trip from the facility, if
all of the following are the case:

(a) The field trip is sponsored by the facility for purposes of complying with federal medicaid statutes and regulations, state medicaid statutes and rules, or other federal or state statutes, regulations, or rules that require the facility to provide habilitation, community integration, or normalization services to its residents.

(b) Not more than ten field trip participants are residents who have health needs requiring the administration of prescribed medications, excluding participants who self-administer prescribed medications or receive assistance with self-administration of prescribed medications.

(c) The facility staffs the field trip with MR/DD personnel in such a manner that one person will administer prescribed medications, perform health-related activities, or perform tube feedings for not more than four participants if one or more of those participants have health needs requiring the person to administer prescribed medications through a gastrostomy or jejunostomy tube.

(d) According to the instructions of a health care professional acting within the scope of the professional's practice, the health needs of the participants who require administration of prescribed medications by MR/DD personnel are such that the participants must receive the medications during the field trip to avoid jeopardizing their health and safety.

(B)(1) In the case of individuals described in divisions (A)(1) to (9) of this section, developmental disabilities personnel may do all of the following without nursing delegation and without a certificate issued under section 5123.45 of the Revised Code:

(a) Activate a vagal nerve stimulator;
(b) Use an epinephrine autoinjector to treat anaphylaxis;

(c) Administer topical over-the-counter medications for the purpose of cleaning, protecting, or comforting the skin, hair, nails, teeth, or oral surfaces, but not for the purpose of treating an open wound or a condition that requires a medical diagnosis, including a fungal infection.

(2) The authority of developmental disabilities personnel to activate a vagal nerve stimulator, use an epinephrine autoinjector, and administer topical over-the-counter medications is subject to all of the following:

(a) To activate a vagal nerve stimulator or use an epinephrine autoinjector, developmental disabilities personnel shall successfully complete the training course or courses developed under section 5123.43 of the Revised Code for developmental disabilities personnel. Developmental disabilities personnel shall activate a vagal nerve stimulator or use an epinephrine autoinjector only as authorized by the training completed.

(b) The employer of developmental disabilities personnel shall ensure that the personnel have been trained specifically with respect to each individual for whom they activate a vagal nerve stimulator or use an epinephrine autoinjector. Developmental disabilities personnel shall not activate a vagal nerve stimulator or use an epinephrine autoinjector for any individual for whom they have not been specifically trained.

(c) If the employer of developmental disabilities personnel believes that the personnel have not or will not safely activate a vagal nerve stimulator or use an epinephrine autoinjector, the employer shall prohibit the developmental disabilities personnel from continuing or commencing to do so. Developmental disabilities personnel shall not engage in the action or actions subject to an
Developmental disabilities personnel shall activate a vagal nerve stimulator, use an epinephrine autoinjector, or administer topical over-the-counter medications in accordance with the manufacturer's instructions.

(C)(1) In the case of recipients of early intervention, preschool, and school-age services, as specified in division (A)(1) of this section, all of the following apply:

(a) With nursing delegation, MR/DD developmental disabilities personnel may perform health-related activities.

(b) With nursing delegation, MR/DD developmental disabilities personnel may administer oral and topical prescribed medications and topical over-the-counter musculoskeletal medications.

(c) With nursing delegation, developmental disabilities personnel may administer oxygen and metered dose inhaled medications.

(d) With nursing delegation, MR/DD developmental disabilities personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.

(d)(e) With nursing delegation, MR/DD developmental disabilities personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled administer routine doses of insulin through subcutaneous injections, inhalation, and insulin pumps.

(2) In the case of recipients of adult services, as specified individuals described in division (A)(2), (7), and (9) of this section, all of the following apply:

(a) With nursing delegation, MR/DD developmental disabilities personnel may perform health-related activities.
(b) With nursing delegation, MR/DD developmental disabilities personnel may administer oral and topical prescribed medications and topical over-the-counter musculoskeletal medications.

(c) With nursing delegation, developmental disabilities personnel may administer oxygen and metered dose inhaled medications.

(d) With nursing delegation, MR/DD developmental disabilities personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.

(d)(e) With nursing delegation, MR/DD developmental disabilities personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled administer routine doses of insulin through subcutaneous injections, inhalation, and insulin pumps.

(f) With nursing delegation, developmental disabilities personnel may administer prescribed medications for the treatment of metabolic glycemic disorders through subcutaneous injections.

(3) In the case of recipients of family support services, as specified individuals described in division divisions (A)(3), (4), (5), (6), and (8) of this section, all of the following apply:

(a) Without nursing delegation, MR/DD developmental disabilities personnel may perform health-related activities.

(b) Without nursing delegation, MR/DD developmental disabilities personnel may administer oral and topical prescribed medications and topical over-the-counter musculoskeletal medications.

(c) Without nursing delegation, developmental disabilities personnel may administer oxygen and metered dose inhaled medications.
(d) With nursing delegation, MR/DD developmental disabilities personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.

(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.

(e) With nursing delegation, MR/DD developmental disabilities personnel may administer routine doses of insulin through subcutaneous injections, inhalation, and insulin pumps.

(f) With nursing delegation, developmental disabilities personnel may administer prescribed medications for the treatment of metabolic glycemic disorders through subcutaneous injections.

(4) In the case of recipients of services from certified supported living providers, as specified in division (A)(4) of this section, all of the following apply:

(a) Without nursing delegation, MR/DD personnel may perform health-related activities.

(b) Without nursing delegation, MR/DD personnel may administer oral and topical prescribed medications.

(c) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.

(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.

(e) With nursing delegation, MR/DD personnel may administer routine doses of insulin through subcutaneous injections and insulin pumps.

(5) In the case of recipients of residential support services
from certified home and community based services providers, as specified in division (A)(5) of this section, all of the following apply:

(a) Without nursing delegation, MR/DD personnel may perform health-related activities.

(b) Without nursing delegation, MR/DD personnel may administer oral and topical prescribed medications.

(c) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.

(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.

(e) With nursing delegation, MR/DD personnel may administer routine doses of insulin through subcutaneous injections and insulin pumps.

(6) In the case of recipients of services not included in divisions (A)(1) to (5) of this section, as specified in division (A)(6) of this section, all of the following apply:

(a) With nursing delegation, MR/DD personnel may perform health-related activities.

(b) With nursing delegation, MR/DD personnel may administer oral and topical prescribed medications.

(c) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.

(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.

(7) In the case of residents of a residential facility with
five or fewer beds, as specified in division (A)(7) of this section, all of the following apply:

(a) Without nursing delegation, MR/DD personnel may perform health-related activities.

(b) Without nursing delegation, MR/DD personnel may administer oral and topical prescribed medications.

(c) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.

(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.

(e) With nursing delegation, MR/DD personnel may administer routine doses of insulin through subcutaneous injections and insulin pumps.

(8) In the case of residents of a residential facility with at least six but not more than sixteen resident beds, as specified in division (A)(8) of this section, all of the following apply:

(a) With nursing delegation, MR/DD personnel may perform health-related activities.

(b) With nursing delegation, MR/DD personnel may administer oral and topical prescribed medications.

(c) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.

(d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.

(9) In the case of residents of a residential facility with seventeen or more resident beds who are on a field trip from the
facility, all of the following apply during the field trip, subject to the limitations specified in division (A)(9) of this section:

   (a) With nursing delegation, MR/DD personnel may perform health-related activities.

   (b) With nursing delegation, MR/DD personnel may administer oral and topical prescribed medications.

   (c) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled.

   (d) With nursing delegation, MR/DD personnel may perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled.

   (C)(D) The authority of MR/DD developmental disabilities personnel to administer prescribed medications, and perform health-related activities, and perform tube feedings pursuant to division (C) of this section is subject to all of the following:

   (1) To administer prescribed medications, or perform health-related activities, or perform tube feedings for individuals in the categories specified under divisions (A)(1) to (8) of this section, MR/DD developmental disabilities personnel shall obtain the certificate or certificates required by the department of developmental disabilities and issued under section 5123.45 of the Revised Code. MR/DD Developmental disabilities personnel shall administer prescribed medications and perform health-related activities, and perform tube feedings only as authorized by the certificate or certificates held.

   (2) To administer prescribed medications, perform health-related activities, or perform tube feedings for individuals in the category specified under division (A)(9) of this section, MR/DD personnel shall successfully complete the
training course or courses developed under section 5123.43 of the Revised Code for the MR/DD personnel. MR/DD personnel shall administer prescribed medication, perform health-related activities, and perform tube feedings only as authorized by the training completed.

(3) If nursing delegation is required under division (B)(C) of this section, MR/DD developmental disabilities personnel shall not act without nursing delegation or in a manner that is inconsistent with the delegation.

(4)(3) The employer of MR/DD developmental disabilities personnel shall ensure that MR/DD the personnel have been trained specifically with respect to each individual for whom they administer prescribed medications, or perform health-related activities, or perform tube feedings. MR/DD Developmental disabilities personnel shall not administer prescribed medications, or perform health-related activities, or perform tube feedings for any individual for whom they have not been specifically trained.

(5)(4) If the employer of MR/DD developmental disabilities personnel believes that MR/DD the personnel have not or will not safely administer prescribed medications, or perform health-related activities, or perform tube feedings, the employer shall prohibit the action the personnel from continuing or commencing to do so. MR/DD Developmental disabilities personnel shall not engage in the action or actions subject to an employer's prohibition.

(D)(E) In accordance with section 5123.46 of the Revised Code, the department of developmental disabilities shall adopt rules governing its implementation of this section. The rules shall include the following:

(1) Requirements for documentation of the administration of
prescribed medications, and performance of health-related activities, and performance of tube feedings by MR/DD developmental disabilities personnel pursuant to the authority granted under this section;

(2) Procedures for reporting errors that occur in the administration of prescribed medications, and performance of health-related activities, and performance of tube feedings by MR/DD developmental disabilities personnel pursuant to the authority granted under this section;

(3) Other standards and procedures the department considers necessary for implementation of this section.

Sec. 5123.421. The department of developmental disabilities shall accept complaints from any person or government entity regarding the administration of prescribed medications, and performance of health-related activities, and performance of tube feedings by MR/DD developmental disabilities personnel pursuant to the authority granted under section 5123.42 of the Revised Code. The department shall conduct investigations of complaints as it considers appropriate. The department shall adopt rules in accordance with section 5123.46 of the Revised Code establishing procedures for accepting complaints and conducting investigations under this section.

Sec. 5123.422. MR/DD Developmental disabilities personnel who administer prescribed medications, or perform health-related activities, or perform tube feedings pursuant to the authority granted under section 5123.42 of the Revised Code are not liable for any injury caused by administering the medications, or performing the health-related activities, or performing the tube feedings, if both of the following apply:

(A) The MR/DD developmental disabilities personnel acted in
accordance with the methods taught in training completed in compliance with section 5123.42 of the Revised Code.

(B) The MR/DD developmental disabilities personnel did not act in a manner that constitutes willful or wanton or reckless misconduct.

Sec. 5123.43. (A) The department of developmental disabilities shall develop courses for the training of MR/DD developmental disabilities personnel in the administration of prescribed medications, and performance of health-related activities, and performance of tube feedings pursuant to the authority granted under section 5123.42 of the Revised Code. The department may develop separate or combined training courses for the administration of prescribed medications, administration of over-the-counter medications, and performance of health-related activities, and performance of tube feedings. Training in the administration of prescribed medications through gastrostomy and jejunostomy tubes may be included in a course providing training in tube feedings. Training in the administration of insulin, the administration of medications for the treatment of metabolic glycemic disorders, the activation of a vagal nerve stimulator, and the administration of epinephrine through an autoinjector may be developed as a separate course or included in a course providing training in the administration of other prescribed medications.

(B)(1) The department shall adopt rules in accordance with section 5123.46 of the Revised Code that specify the content and length of the training courses developed under this section. The rules may include any other standards the department considers necessary for the training courses.

(2) In adopting rules that specify the content of a training course or part of a training course that trains MR/DD
developmental disabilities personnel in the administration of prescribed medications, the department shall ensure that the content includes all of the following:

(a) Infection control and universal precautions;

(b) Correct and safe practices, procedures, and techniques for administering prescribed medications;

(c) Assessment of drug reaction, including known side effects, interactions, and the proper course of action if a side effect occurs;

(d) The requirements for documentation of medications administered to each individual;

(e) The requirements for documentation and notification of medication errors;

(f) Information regarding the proper storage and care of medications;

(g) Information about proper receipt of prescriptions and transcription of prescriptions into an individual's medication administration record, except when the MR/DD personnel being trained will administer prescribed medications only to residents of a residential facility with seventeen or more resident beds who are participating in a field trip, as specified in division (A)(9) of section 5123.42 of the Revised Code;

(h) Course completion standards that require successful demonstration of proficiency in administering prescribed medications;

(i) Any other material or course completion standards that the department considers relevant to the administration of prescribed medications by MR/DD developmental disabilities personnel.
Sec. 5123.44. The department of developmental disabilities shall develop courses that train registered nurses to provide the MR/DD developmental disabilities personnel training courses developed under section 5123.43 of the Revised Code. The department may develop courses that train registered nurses to provide all of the courses developed under section 5123.43 of the Revised Code or any one or more of the courses developed under that section.

The department shall adopt rules in accordance with section 5123.46 of the Revised Code that specify the content and length of the training courses. The rules may include any other standards the department considers necessary for the training courses.

Sec. 5123.441. (A) Each MR/DD developmental disabilities personnel training course developed under section 5123.43 of the Revised Code shall be provided by a registered nurse.

(B)(1) Except as provided in division (B)(2) of this section, to provide a training course or courses to MR/DD developmental disabilities personnel, a registered nurse shall obtain the certificate or certificates required by the department of developmental disabilities and issued under section 5123.45 of the Revised Code. The registered nurse shall provide only the training course or courses authorized by the certificate or certificates the registered nurse holds.

(2) A registered nurse is not required to obtain a certificate to provide a training course to MR/DD personnel if the only MR/DD personnel to whom the course or courses are provided are those who administer prescribed medications, perform health related activities, or perform tube feedings for residents of a residential facility with seventeen or more resident beds who are on a field trip from the facility, as specified in division
(A)(9) of section 5123.42 of the Revised Code. To provide the training course or courses, the registered nurse shall successfully complete the training required by the department through the courses it develops under section 5123.44 of the Revised Code. The registered nurse shall provide only the training courses authorized by the training the registered nurse completes.

Sec. 5123.45. (A) The department of developmental disabilities shall establish a program under which the department issues certificates to the following:

(1) **MR/DD Developmental disabilities** personnel, for purposes of meeting the requirement of division (C)(D)(1) of section 5123.42 of the Revised Code to obtain a certificate or certificates to administer prescribed medications, and perform health-related activities, and perform tube feedings pursuant to the authority granted under division (C) of that section;

(2) Registered nurses, for purposes of meeting the requirement of division (B)(1) of section 5123.441 of the Revised Code to obtain a certificate or certificates to provide the **MR/DD developmental disabilities** personnel training courses developed under section 5123.43 of the Revised Code.

(B)(1) Except as provided in division (B)(2) of this section, to receive a certificate issued under this section, **MR/DD developmental disabilities** personnel and registered nurses shall successfully complete the applicable training course or courses and meet all other applicable requirements established in rules adopted pursuant to this section. The department shall issue the appropriate certificate or certificates to **MR/DD developmental disabilities** personnel and registered nurses who meet the requirements for the certificate or certificates.

(2) The department shall include provisions in the program for issuing certificates to **MR/DD personnel and registered nurses**
who were required to be included in the certificate program pursuant to division (B)(2) of this section as that division existed immediately before the effective date of this amendment.

MR/DD personnel who receive a certificate under division (B)(2) of this section shall not administer insulin until they have been trained by a registered nurse who has received a certificate under this section that allows the registered nurse to provide training courses to MR/DD personnel in the administration of insulin. A registered nurse who receives a certificate under division (B)(2) of this section shall not provide training courses to MR/DD personnel in the administration of insulin unless the registered nurse completes a course developed under section 5123.44 of the Revised Code that enables the registered nurse to receive a certificate to provide training courses to MR/DD personnel in the administration of insulin.

(C) Certificates issued to MR/DD developmental disabilities personnel are valid for one year and may be renewed. Certificates issued to registered nurses are valid for two years and may be renewed.

To be eligible for renewal, MR/DD developmental disabilities personnel and registered nurses shall meet the applicable continued competency requirements and continuing education requirements specified in rules adopted under division (D) of this section. In the case of registered nurses, continuing nursing education completed in compliance with the license renewal requirements established under Chapter 4723. of the Revised Code may be counted toward meeting the continuing education requirements established in the rules adopted under division (D) of this section.

(D) In accordance with section 5123.46 of the Revised Code, the department shall adopt rules that establish all of the following:
(1) Requirements that MR/DD developmental disabilities personnel and registered nurses must meet to be eligible to take a training course, including having sufficient written and oral English skills to communicate effectively and reliably with patients, their families, and other medical professionals;

(2) Standards that must be met to receive a certificate, including requirements pertaining to an applicant's criminal background;

(3) Procedures to be followed in applying for a certificate and issuing a certificate;

(4) Standards and procedures for renewing a certificate, including requirements for continuing education and, in the case of MR/DD developmental disabilities personnel who administer prescribed medications, standards that require successful demonstration of proficiency in administering prescribed medications;

(5) Standards and procedures for suspending or revoking a certificate;

(6) Standards and procedures for suspending a certificate without a hearing pending the outcome of an investigation;

(7) Any other standards or procedures the department considers necessary to administer the certification program.

Sec. 5123.451. The department of developmental disabilities shall establish and maintain a registry that lists all MR/DD developmental disabilities personnel and registered nurses holding valid certificates issued under section 5123.45 of the Revised Code. The registry shall specify the type of certificate held and any limitations that apply to a certificate holder. The department shall make the information in the registry available to the public in computerized form or any other manner that provides continuous
access to the information in the registry.

**Sec. 5123.452.** (A) If good cause exists as specified in division (B) of this section and determined in accordance with procedures established in rules adopted under section 5123.46 of the Revised Code, the director of developmental disabilities may issue an adjudication order requiring that one of the following actions be taken against a person seeking or holding a certificate issued under section 5123.45 of the Revised Code:

1. Refusal to issue or renew a certificate;
2. Revocation of a certificate;
3. Suspension of a certificate.

(B) The following constitute good cause for taking action under division (A) of this section against a certificate holder:

1. The certificate holder violates sections 5123.41 to 5123.45 of the Revised Code or rules adopted under those sections;
2. Confirmed abuse or neglect;
3. The certificate holder has been convicted of or pleaded guilty to a disqualifying offense, as defined in section 5123.081 of the Revised Code;
4. Misfeasance;
5. Malfeasance;
6. Nonfeasance;
7. In the case of a certificate holder who is a registered nurse, the board of nursing has taken disciplinary action against the certificate holder under Chapter 4723. of the Revised Code;
8. Other conduct the director determines is or would be injurious to individuals.

(C) The director shall issue an adjudication order under
division (A) of this section in accordance with Chapter 119. of the Revised Code.

Sec. 5123.46. All rules adopted under sections 5123.41 to 5123.45 and section 5123.452 of the Revised Code shall be adopted in consultation with the board of nursing and the Ohio nurses association, the Ohio respiratory care board, and the Ohio society for respiratory care. The rules shall be adopted in accordance with Chapter 119. of the Revised Code.

Sec. 5123.47. (A) As used in this section:

(1) "In-home care" means the supportive services provided within the home of an individual with mental retardation or a developmental disability who receives funding for the services through a county board of developmental disabilities, including any recipient of residential services funded as home and community-based services, family support services provided under section 5126.11 of the Revised Code, or supported living provided in accordance with sections 5126.41 to 5126.47 of the Revised Code. "In-home care" includes care that is provided outside an individual's home in places incidental to the home, and while traveling to places incidental to the home, except that "in-home care" does not include care provided in the facilities of a county board of developmental disabilities or care provided in schools.

(2) "Parent" means either parent of a child, including an adoptive parent but not a foster parent.

(3) "Unlicensed in-home care worker" means an individual who provides in-home care but is not a health care professional.

(4) "Family member" means a parent, sibling, spouse, son, daughter, grandparent, aunt, uncle, cousin, or guardian of the individual with mental retardation or a developmental disability if the individual with mental retardation or developmental
disabilities lives with the person and is dependent on the person to the extent that, if the supports were withdrawn, another living arrangement would have to be found.

(5) "Health care professional" means any of the following:

(a) A dentist who holds a valid license issued under Chapter 4715. of the Revised Code;

(b) A registered or licensed practical nurse who holds a valid license issued under Chapter 4723. of the Revised Code;

(c) An optometrist who holds a valid license issued under Chapter 4725. of the Revised Code;

(d) A pharmacist who holds a valid license issued under Chapter 4729. of the Revised Code;

(e) A person who holds a valid certificate issued under Chapter 4731. of the Revised Code to practice medicine and surgery, osteopathic medicine and surgery, podiatric medicine and surgery, or a limited brand of medicine;

(f) A physician assistant who holds a valid license issued under Chapter 4730. of the Revised Code;

(g) An occupational therapist or occupational therapy assistant or a physical therapist or physical therapist assistant who holds a valid license issued under Chapter 4755. of the Revised Code;

(h) A respiratory care professional who holds a valid license issued under Chapter 4761. of the Revised Code.

(6) "Health care task" means a task that is prescribed, ordered, delegated, or otherwise directed by a health care professional acting within the scope of the professional's practice. "Health care task" includes the administration of oral and topical prescribed medications; administration of nutrition and medications through gastrostomy and jejunostomy tubes that are
stable and labeled; administration of oxygen and metered dose
inhaled medications; administration of insulin through
subcutaneous injections, inhalation, and insulin pumps; and
administration of prescribed medications for the treatment of
metabolic glycemic disorders through subcutaneous injections.

(B) Except as provided in division (E) of this section, a
family member of an individual with mental retardation or a
developmental disability may authorize an unlicensed in-home care
worker to administer oral and topical prescribed medications or
perform other health care tasks as part of the in-home care the
worker provides to the individual, if all of the following apply:

(1) The family member is the primary supervisor of the care.

(2) The unlicensed in-home care worker has been selected by
the family member or the individual receiving care and is under
the direct supervision of the family member.

(3) The unlicensed in-home care worker is providing the care
through an employment or other arrangement entered into directly
with the family member and is not otherwise employed by or under
contract with a person or government entity to provide services to
individuals with mental retardation and developmental
disabilities.

(4) The health care task is completed in accordance with
standard, written instructions.

(5) Performance of the health care task requires no judgment
based on specialized health care knowledge or expertise.

(6) The outcome of the health care task is reasonably
predictable.

(7) Performance of the health care task requires no complex
observation of the individual receiving the care.

(8) Improper performance of the health care task will result
in only minimal complications that are not life-threatening.

(C) A family member shall obtain a prescription, if applicable, and written instructions from a health care professional for the care to be provided to the individual. The family member shall authorize the unlicensed in-home care worker to provide the care by preparing a written document granting the authority. The family member shall provide the unlicensed in-home care worker with appropriate training and written instructions in accordance with the instructions obtained from the health care professional. The family member or a health care professional shall be available to communicate with the unlicensed in-home care worker either in person or by telecommunication while the in-home care worker performs a health care task.

(D) A family member who authorizes an unlicensed in-home care worker to administer oral and topical prescribed medications or perform other health care tasks retains full responsibility for the health and safety of the individual receiving the care and for ensuring that the worker provides the care appropriately and safely. No entity that funds or monitors the provision of in-home care may be held liable for the results of the care provided under this section by an unlicensed in-home care worker, including such entities as the county board of developmental disabilities and the department of developmental disabilities.

An unlicensed in-home care worker who is authorized under this section by a family member to provide care to an individual may not be held liable for any injury caused in providing the care, unless the worker provides the care in a manner that is not in accordance with the training and instructions received or the worker acts in a manner that constitutes willful or wanton or reckless misconduct.

(E) A county board of developmental disabilities may evaluate the authority granted by a family member under this section to an
unlicensed in-home care worker at any time it considers necessary and shall evaluate the authority on receipt of a complaint. If the board determines that a family member has acted in a manner that is inappropriate for the health and safety of the individual receiving the care, the authorization granted by the family member to an unlicensed in-home care worker is void, and the family member may not authorize other unlicensed in-home care workers to provide the care. In making such a determination, the board shall use appropriately licensed health care professionals and shall provide the family member an opportunity to file a complaint under section 5126.06 of the Revised Code.

Sec. 5123.651. (A) As used in this section, "MR/DD developmental disabilities personnel" and "prescribed medication" have the same meanings as in section 5123.41 of the Revised Code.

(B) MR/DD Developmental disabilities personnel who are not specifically authorized by other provisions of the Revised Code to provide assistance in the self-administration of prescribed medication may, under this section, provide that assistance as part of the services they provide to individuals with mental retardation and developmental disabilities. To provide assistance with self-administration of prescribed medication, MR/DD developmental disabilities personnel are not required to be trained or certified in accordance with section 5123.42 of the Revised Code.

(C) When assisting in the self-administration of prescribed medication, MR/DD developmental disabilities personnel shall take only the following actions:

(1) Remind an individual when to take the medication and observe the individual to ensure that the individual follows the directions on the container;

(2) Assist an individual by taking the medication in its
container from the area where it is stored, handing the container with the medication in it to the individual, and opening the container, if the individual is physically unable to open the container;

(3) Assist, on request by or with the consent of, a physically impaired but mentally alert individual, with removal of oral or topical medication from the container and with the individual's taking or applying of the medication. If an individual is physically unable to place a dose of oral medication to the individual's mouth without spilling or dropping it, MR/DD developmental disabilities personnel may place the dose in another container and place that container to the individual's mouth.

Sec. 5124.10. (A) Except as provided in division (D) of this section and division (E)(2) divisions (C)(2) and (4) of section 5124.101 of the Revised Code, each ICF/IID provider shall file with the department of developmental disabilities an annual cost report for each of the provider's ICFs/IID for which the provider has a valid provider agreement. The cost report for a year shall cover the calendar year or portion of the calendar year during which the ICF/IID participated in the medicaid program. Except as provided in division (E) of this section, the cost report is due not later than ninety days after the end of the calendar year, or portion of the calendar year, that the cost report covers.

(B)(1) If an ICF/IID undergoes a change of provider that the department determines, in accordance with rules adopted under section 5124.03 of the Revised Code, is not an arms length transaction, the new provider shall file the ICF/IID's cost report in accordance with division (A) of this section and the cost report shall cover the portion of the calendar year during which the new provider operated the ICF/IID and the portion of the calendar year during which the previous provider operated the
ICF/IID.

(2) If an ICF/IID undergoes a change of provider that the department determines, in accordance with rules adopted under section 5124.03 of the Revised Code, is an arms length transaction, the new provider shall file with the department a cost report for the ICF/IID not later than, except as provided in division (E) of this section, ninety days after the end of the ICF/IID's first three full calendar months of operation under the new provider. The cost report shall cover the period that begins with the ICF/IID's first day of operation under the new provider and ends on the first day of the month immediately following the first three full months of operation under the new provider.

(C) If the medicaid payment rate for a new ICF/IID was most recently determined in accordance with section 5124.151 of the Revised Code, the provider shall file with the department a cost report for the new ICF/IID not later than, except as provided in division (E) of this section, ninety days after the end of the new ICF/IID's first three full calendar months of operation. The cost report shall cover the period that begins with the ICF/IID's first day of operation and ends on the first day of the month immediately following the first three full months of operation.

(D) An ICF/IID provider is not required to file a cost report for an ICF/IID for a calendar year in accordance with division (A) of this section if the provider files a cost report for the ICF/IID under division (B)(2) or (C) of this section and that cost report covers a period that begins after the first day of October of that calendar year. The provider shall file a cost report for the ICF/IID in accordance with division (A) of this section for the immediately following calendar year.

(E) The department may grant to a provider a fourteen-day extension to file a cost report under this section or section 5124.101 of the Revised Code if the provider provides the
department a written request for the extension and the department determines that there is good cause for the extension.

Sec. 5124.101. (A) The provider of an ICF/IID in peer group 1 or peer group 2 that becomes a downsized ICF/IID or partially converted ICF/IID on or after July 1, 2013, or becomes a new ICF/IID on or after that date, may file with the department of developmental disabilities a cost report covering the period specified in division (B) of this section if the following applies to the ICF/IID:

(1) In the case of an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID, the ICF/IID has either of the following on the day it becomes a downsized ICF/IID or partially converted ICF/IID:

(a) A medicaid-certified capacity that is at least ten percent less than its medicaid-certified capacity on the day immediately preceding the day it becomes a downsized ICF/IID or partially converted ICF/IID;

(b) At least five fewer beds certified as ICF/IID beds than it has on the day immediately preceding the day it becomes a downsized ICF/IID or partially converted ICF/IID.

(2) In the case of a new ICF/IID, the ICF/IID's beds are from a downsized ICF/IID and the downsized ICF/IID has either of the following on the day it becomes a downsized ICF/IID:

(a) A medicaid-certified capacity that is at least ten percent less than its medicaid-certified capacity on the day immediately preceding the day it becomes a downsized ICF/IID;

(b) At least five fewer beds certified as ICF/IID beds than it has on the day immediately preceding the day it becomes a downsized ICF/IID.

(B) A cost report filed under division (A) of this section...
shall cover the period that begins and ends as follows:

(1) In the case of an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID:

(a) The period begins with the day that the ICF/IID becomes a downsized ICF/IID or partially converted ICF/IID.

(b) The period ends on the last day of the last month of the first three full months of operation as a downsized ICF/IID or partially converted ICF/IID.

(2) In the case of a new ICF/IID:

(a) The period begins with the day that the provider agreement for the ICF/IID takes effect.

(b) The period ends on the last day of the last month of the first three full months that the provider agreement is in effect.

(C)(1) If the department accepts a cost report filed under division (A) of this section for an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID on or before the first day of October of a calendar year, the provider also shall do both of the following:

(a) File with the department a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code;

(b) File with the department another cost report for the ICF/IID that covers the portion of the initial calendar year that the ICF/IID operated as a downsized ICF/IID or partially converted ICF/IID.

(2) If the department accepts a cost report filed under division (A) of this section for an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID after the first day of October of a calendar year, the provider is not required to file a cost report that covers that calendar year in accordance
with division (A) of section 5124.10 of the Revised Code. Instead, the provider shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code covering the immediately following calendar year.

(3) If the department accepts a cost report filed under division (A) of this section for a new ICF/IID that has a provider agreement that takes effect on or before the first day of October of a calendar year, the provider also shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code covering the portion of that calendar year that the provider agreement was in effect.

(4) If the department accepts a cost report filed under division (A) of this section for a new ICF/IID that has a provider agreement that takes effect after the first day of October of a calendar year, the provider is not required to file a cost report that covers that calendar year in accordance with division (A) of section 5124.10 of the Revised Code. The provider shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code covering the immediately following calendar year.

(D) The department shall refuse to accept a cost report filed under division (A) or (C)(1)(b) of this section if either of the following apply:

(1) Except as provided in division (E) of section 5124.10 of the Revised Code, the provider fails to file the cost report with the department not later than ninety days after the last day of the period the cost report covers;

(2) The cost report is incomplete or inadequate.

(E) If the department accepts a cost report filed under division (A) or (C)(1)(b) of this section, the department shall use that cost report, rather than the cost report that otherwise
would be used pursuant to section 5124.17, 5124.19, 5124.21, or 5124.23 of the Revised Code, to determine the ICF/IID's medicaid payment rate in accordance with this chapter for ICF/IID services the ICF/IID provides during the period that begins and ends as follows:

(1) The For a cost report filed under division (A) of this section, the period begins on the following:

(a) In the case of an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID:

(i) The day that the ICF/IID becomes a downsized ICF/IID or partially converted ICF/IID if that day is the first day of a month;

(ii) The first day of the month immediately following the month that the ICF/IID becomes a downsized ICF/IID or partially converted ICF/IID if division (E)(1)(a)(i) of this section does not apply.

(b) In the case of a new ICF/IID, the day that the ICF/IID's provider agreement takes effect.

(2) The For a cost report filed under division (A) of this section, the period ends on the following:

(a) In the case of an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID:

(i) The last day of the fiscal year that immediately precedes the fiscal year for which the ICF/IID is paid a rate determined using a cost report filed under division (C)(1)(b) of this section if the ICF/IID became a downsized ICF/IID or partially converted ICF/IID on or before the first day of October of a calendar year;

(ii) The last day of the fiscal year that immediately precedes the fiscal year for which the ICF/IID begins to be paid a rate determined using a cost report that division (E)(C)(2) of
this section requires be filed in accordance with division (A) of section 5124.10 of the Revised Code if the ICF/IID became a downsized ICF/IID or partially converted ICF/IID after the first day of October of a calendar year.

(b) In the case of a new ICF/IID, the last day of the fiscal year that immediately precedes the fiscal year for which the ICF/IID begins to be paid a rate determined using a cost report that division (C)(3) or (4) of this section requires be filed in accordance with division (A) of section 5124.10 of the Revised Code.

(3) For a cost report filed under division (C)(1)(b) of this section, the period begins on the day immediately following the day specified in division (E)(2)(a)(i) of this section.

(4) For a cost report filed under division (C)(1)(b) of this section, the period ends on the last day of the fiscal year that immediately precedes the fiscal year for which the ICF/IID begins to be paid a rate determined using the cost report filed with the department in accordance with division (A) of section 5124.10 of the Revised Code that covers the calendar year that immediately follows the initial calendar year that the ICF/IID operated as a downsized ICF/IID or partially converted ICF/IID.

(E)(1) If the department accepts a cost report filed under division (A) of this section for an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID on or before the first day of October of a calendar year, or for a new ICF/IID that has a provider agreement that takes effect on or before that date, the provider also shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code for the portion of that calendar year that the ICF/IID operated as a downsized ICF/IID or partially converted ICF/IID or, in the case of a new ICF/IID, for the portion that the provider agreement was in effect.
(2) If the department accepts a cost report filed under division (A) of this section for an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID after the first day of October of a calendar year, or for a new ICF/IID that has a provider agreement that takes effect after that date, the provider is not required to file a cost report for that calendar year in accordance with division (A) of section 5124.10 of the Revised Code. The provider shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code for the immediately following calendar year.

(F) If the department accepts a cost report filed under division (A) or (C)(1)(b) of this section, the following modifications shall be made for the purpose of determining the medicaid payment rate for ICF/IID services the ICF/IID provides during the period specified in division (D)(E) of this section:

(1) In place of the annual average case mix score otherwise used in determining the ICF/IID's per medicaid day payment rate for direct care costs under division (A) of section 5124.19 of the Revised Code, the ICF/IID's case mix score in effect on the last day of the calendar quarter that ends during the period the cost report covers (or, if more than one calendar quarter ends during that period, the last of those calendar quarters) shall be used to determine the ICF/IID's per medicaid day payment rate for direct care costs.

(2) If the ICF/IID becomes a downsized ICF/IID or partially converted ICF/IID:

(a) The ICF/IID shall not be subject to the limit on the costs of ownership per diem payment rate specified in divisions (B) and (C) of section 5124.17 of the Revised Code.

(b) The ICF/IID shall not be subject to the limit on the payment rate for per diem capitalized costs of nonextensive
renovations specified in division (E)(1) of section 5124.17 of the Revised Code.

(c) The ICF/IID shall be subject to the limit on the total payment rate for costs of ownership, capitalized costs of nonextensive renovations, and the efficiency incentive specified in division (H) of section 5124.17 of the Revised Code regardless of whether the ICF/IID is in peer group 1 or peer group 2.

Sec. 5124.151. (A) The total per medicaid day payment rate determined under section 5124.15 of the Revised Code shall not be the initial rate for ICF/IID services provided by a new ICF/IID. Instead, the initial total per medicaid day payment rate for ICF/IID services provided by a new ICF/IID shall be determined in accordance with this section.

(B) The initial total medicaid day payment rate for ICF/IID services provided by a new ICF/IID in peer group 1 or peer group 2 shall be determined in the following manner:

(1) The initial rate for capital costs shall be determined under section 5124.17 of the Revised Code using the greater of the new ICF/IID's actual inpatient days or an imputed occupancy rate of eighty per cent.

(2) The initial rate for direct care costs shall be determined as follows:

(a) If there are no cost or resident assessment data for the new ICF/IID as necessary to determine a rate under section 5124.19 of the Revised Code, the rate shall be determined as follows:

(i) Determine the median cost per case-mix unit under division (B) of section 5124.19 of the Revised Code for the new ICF/IID's peer group for the calendar year immediately preceding the fiscal year in which the rate will be paid;

(ii) Multiply the amount determined under division
(B)(2)(a)(i) of this section by the median annual average case-mix score for the new ICF/IID's peer group for that period;

(iii) Adjust the product determined under division (B)(2)(a)(ii) of this section by the rate of inflation estimated under division (D) of section 5124.19 of the Revised Code.

(b) If the new ICF/IID is a replacement ICF/IID and the ICF/IID or ICFs/IID that are being replaced are in operation immediately before the new ICF/IID opens, the rate shall be the same as the rate for the replaced ICF/IID or ICFs/IID, proportionate to the number of ICF/IID beds in each replaced ICF/IID.

(c) If the new ICF/IID is a replacement ICF/IID and the ICF/IID or ICFs/IID that are being replaced are not in operation immediately before the new ICF/IID opens, the rate shall be determined under division (B)(2)(a) of this section.

(3) The initial rate for indirect care costs shall be the maximum rate for the new ICF/IID's peer group as determined for the fiscal year in accordance with division (C) of section 5124.21 of the Revised Code.

(4) The initial rate for other protected costs shall be one hundred fifteen per cent of the median rate for ICFs/IID determined for the fiscal year under section 5124.23 of the Revised Code.

(C) The initial total medicaid day payment rate for ICF/IID services provided by a new ICF/IID in peer group 3 shall be determined in the following manner:

(1) The initial rate for capital costs shall be $29.61.

(2) The initial rate for direct care costs shall be $264.89.

(3) The initial rate for indirect care costs shall be $59.85.

(4) The initial rate for other protected costs shall be
$25.99.

(D)(1) Except as provided in division (D)(2) of this section, the department shall adjust a new ICF/IID's initial total per medicaid day payment rate determined under this section effective the first day of July, to reflect new rate determinations for all ICFs/IID under this chapter.

(2) If the department accepts, under division (A) of section 5124.101 of the Revised Code, a cost report filed by the provider of a new ICF/IID, the department shall adjust the ICF/IID's initial total per medicaid day payment rate in accordance with divisions (D) and (E) and (F) of that section rather than division (D)(1) of this section.

**Sec. 5124.195.** (A) No change that the department of developmental disabilities makes to either of the following is valid unless the change is applied prospectively and the department complies with division (B) of this section:

(1) The department's instructions or guidelines for the resident assessment forms that are used for the purpose of section 5124.191 of the Revised Code;

(2) The manner in which the grouper methodology prescribed in rules authorized by section 5124.192 of the Revised Code is applied in determining case-mix scores under that section.

(B) Before making a change described in division (A) of this section, the department shall do all of the following:

(1) Notify all ICF/IID providers of the proposed change;

(2) Provide representatives of ICF/IID providers an opportunity to provide the department their concerns about, and suggestions to revise, the proposed change;

(3) In the case of a proposed change described in division (A)(2) of this section, determine that the proposed change is
consistent with the documentation of ICF/IID staff time that was used to create the grouper methodology.

Sec. 5124.34. (A) As used in this section, "participation in therapeutic programs" includes visits to potential new residential settings.

(B) The department of developmental disabilities shall pay an ICF/IID provider one hundred per cent of the total per medicaid day payment rate determined for the ICF/IID under this chapter to reserve a bed for a resident who is a medicaid recipient if all of the following apply:

(1) The recipient is temporarily absent from the ICF/IID for a reason that makes the absence qualified for payments under this section as specified in rules authorized by this section;

(2) The resident's plan of care provides for the absence;

(3) Federal financial participation is available for the payments.

(C) The maximum period during which medicaid payments may be made to reserve a bed shall not exceed the maximum period specified in federal regulations and shall not be more than thirty days during any calendar year for hospital stays, visits with relatives and friends, and participation in therapeutic programs. However, a resident shall not be subject to a maximum period during which payments may be made to reserve a bed if prior authorization of the department is obtained for hospital stays, visits with relatives and friends, and participation in therapeutic programs.

(D)(1) The director of developmental disabilities shall adopt rules under section 5124.03 of the Revised Code as necessary to implement this section, including rules that do the following:

(a) Specify the reasons for which a temporary absence from an
ICF/IID makes the absence qualify for payments under this section;

(b) Establish conditions under which prior authorization may be obtained for the purpose of division (B)(C) of this section.

(2) The rules authorized by division (C)(D)(1)(a) of this section shall include the following as reasons for which a temporary absence from an ICF/IID qualifies for payments under this section:

(a) Hospitalization for acute conditions;

(b) Visits with relatives and friends;

(c) Participation in therapeutic programs outside the ICF/IID.

Sec. 5124.39. (A) Except as provided in divisions (B) and (C) of this section, if the provider of an ICF/IID in peer group 1 obtained approval from the department of developmental disabilities to become a downsized ICF/IID not later than July 1, 2018, and the ICF/IID does not become a downsized ICF/IID by that date, the department shall recoup from the provider an amount equal to the sum of the following:

(1) The difference between the amount of the efficiency incentive payments the ICF/IID earned under sections 5124.17 and 5124.21 of the Revised Code because the provider obtained such approval and the amount of the efficiency incentive payments the ICF/IID would have earned under those sections had the provider not obtained such approval;

(2) An amount of interest on the difference determined under division (A)(1) of this section.

(B) The department shall exempt an ICF/IID provider from a recoupment otherwise required by this section if the provider voluntarily repays the department the difference determined under division (A)(1) of this section. No interest shall be charged on
the amount voluntarily repaid.

(C) The department may exempt an ICF/IID provider from a recoupment otherwise required by this section if both of the following apply:

(1) The provider, on or before July 1, 2018, demonstrates to the department's satisfaction that the provider made a good faith effort to complete the downsizing by July 1, 2018, but the ICF/IID did not become a downsized ICF/IID by that date for reasons beyond the provider's control;

(2) The ICF/IID becomes a downsized ICF/IID within a period of time after July 1, 2018, that the department determines is reasonable.

(D) An ICF/IID provider subject to a recoupment under division (A) of this section or voluntarily making a repayment under division (B) of this section shall choose one of the following methods by which the recoupment or voluntary repayment shall be made:

(1) In a lump sum payment;

(2) Subject to the department's approval, in installment payments;

(3) In a single deduction from the next available medicaid payment made to the provider if that payment at least equals the total amount of the recoupment or voluntary repayment;

(4) Subject to the department's approval, in installment deductions from medicaid payments made to the provider.

(E) An ICF/IID provider may request that the director of developmental disabilities reconsider either or both of the following:

(1) A decision that the provider is subject to a recoupment under this section;
(2) A determination under this section of the amount to be recouped from the provider.

(F) The director shall adopt rules under section 5124.03 of the Revised Code as necessary to implement this section, including rules specifying how the amount of interest charged under division (A)(2) of this section is to be determined.

Sec. 5124.45. The department of developmental disabilities shall transmit to the treasurer of state for deposit in the general revenue fund amounts collected from the following:

(A) Recoupments and voluntary repayments made under section 5124.39 of the Revised Code;

(B) Refunds required by, and interest charged under, section 5124.41 of the Revised Code;

(C) Penalties imposed under section 5124.42 of the Revised Code.

Sec. 5126.05. (A) Subject to the rules established by the director of developmental disabilities pursuant to Chapter 119. of the Revised Code for programs and services offered pursuant to this chapter, and subject to the rules established by the state board of education pursuant to Chapter 119. of the Revised Code for programs and services offered pursuant to Chapter 3323. of the Revised Code, the county board of developmental disabilities shall:

(1) Administer and operate facilities, programs, and services as provided by this chapter and Chapter 3323. of the Revised Code and establish policies for their administration and operation;

(2) Coordinate, monitor, and evaluate existing services and facilities available to individuals with mental retardation and developmental disabilities;
(3) Provide early childhood services, supportive home services, and adult services, according to the plan and priorities developed under section 5126.04 of the Revised Code;

(4) Provide or contract for special education services pursuant to Chapters 3317. and 3323. of the Revised Code and ensure that related services, as defined in section 3323.01 of the Revised Code, are available according to the plan and priorities developed under section 5126.04 of the Revised Code;

(5) Adopt a budget, authorize expenditures for the purposes specified in this chapter and do so in accordance with section 319.16 of the Revised Code, approve attendance of board members and employees at professional meetings and approve expenditures for attendance, and exercise such powers and duties as are prescribed by the director;

(6) Submit annual reports of its work and expenditures, pursuant to sections 3323.09 and 5126.12 of the Revised Code, to the director, the superintendent of public instruction, and the board of county commissioners at the close of the fiscal year and at such other times as may reasonably be requested;

(7) Authorize all positions of employment, establish compensation, including but not limited to salary schedules and fringe benefits for all board employees, approve contracts of employment for management employees that are for a term of more than one year, employ legal counsel under section 309.10 of the Revised Code, and contract for employee benefits. A county board may provide benefits through an individual or joint self-insurance program as provided under section 9.833 of the Revised Code.

(8) Provide service and support administration in accordance with section 5126.15 of the Revised Code;

(9) Certify respite care homes pursuant to rules adopted under section 5123.171 of the Revised Code by the director of.
developmental disabilities;

(10) Implement an employment first policy that clearly identifies community employment as the desired outcome for every individual of working age who receives services from the board;

(11) Set benchmarks for improving community employment outcomes.

(B) To the extent that rules adopted under this section apply to the identification and placement of children with disabilities under Chapter 3323. of the Revised Code, they shall be consistent with the standards and procedures established under sections 3323.03 to 3323.05 of the Revised Code.

(C) Any county board may enter into contracts with other such boards and with public or private, nonprofit, or profit-making agencies or organizations of the same or another county, to provide the facilities, programs, and services authorized or required, upon such terms as may be agreeable, and in accordance with this chapter and Chapter 3323. of the Revised Code and rules adopted thereunder and in accordance with sections 307.86 and 5126.071 of the Revised Code.

(D) A county board may combine transportation for children and adults enrolled in programs and services offered under Chapter 5126. of the Revised Code with transportation for children enrolled in classes funded under sections 3317.0213 and 3317.20 of the Revised Code.

(E) A county board may purchase all necessary insurance policies, may purchase equipment and supplies through the department of administrative services or from other sources, and may enter into agreements with public agencies or nonprofit organizations for cooperative purchasing arrangements.

(F) A county board may receive by gift, grant, devise, or bequest any moneys, lands, or property for the benefit of the
purposes for which the board is established and hold, apply, and 3026
dispose of the moneys, lands, and property according to the terms 3027
of the gift, grant, devise, or bequest. All money received by 3028
gift, grant, bequest, or disposition of lands or property received 3029
by gift, grant, devise, or bequest shall be deposited in the 3030
county treasury to the credit of such board and shall be available 3031
for use by the board for purposes determined or stated by the 3032
donor or grantor, but may not be used for personal expenses of the 3033
board members. Any interest or earnings accruing from such gift, 3034
grant, devise, or bequest shall be treated in the same manner and 3035
subject to the same provisions as such gift, grant, devise, or 3036
bequest.

(G) The board of county commissioners shall levy taxes and 3037
make appropriations sufficient to enable the county board of 3038
developmental disabilities to perform its functions and duties, 3039
and may utilize any available local, state, and federal funds for 3040
such purpose.

Sec. 5126.36. (A) As used in this section, "health-related 3041
activities," and "prescribed medication," and "tube feeding" have 3042
the same meanings as in section 5123.41 of the Revised Code.

(B) In accordance with sections 5123.42 and 5123.651 of the 3043
Revised Code, an employee of a county board of developmental 3044
disabilities or an entity under contract with the board who is not 3045
specifically authorized by other provisions of the Revised Code to 3046
administer prescribed medications, perform health-related 3047
activities, perform tube feedings, or provide assistance in the 3048
self-administration of prescribed medications may do so pursuant 3049
to the authority granted under those sections.

Sec. 5165.01. As used in this chapter:

(A) "Affiliated operator" means an operator affiliated with
either of the following:

(1) The exiting operator for whom the affiliated operator is to assume liability for the entire amount of the exiting operator's debt under the medicaid program or the portion of the debt that represents the franchise permit fee the exiting operator owes;

(2) The entering operator involved in the change of operator with the exiting operator specified in division (A)(1) of this section.

(B) "Allowable costs" are a nursing facility's costs that the department of medicaid determines are reasonable. Fines paid under sections 5165.60 to 5165.89 and section 5165.99 of the Revised Code are not allowable costs.

(C) "Ancillary and support costs" means all reasonable costs incurred by a nursing facility other than direct care costs, tax costs, or capital costs. "Ancillary and support costs" includes, but is not limited to, costs of activities, social services, pharmacy consultants, habilitation supervisors, qualified mental retardation professionals, program directors, medical and habilitation records, program supplies, incontinence supplies, food, enteral, dietary supplies and personnel, laundry, housekeeping, security, administration, medical equipment, utilities, liability insurance, bookkeeping, purchasing department, human resources, communications, travel, dues, license fees, subscriptions, home office costs not otherwise allocated, legal services, accounting services, minor equipment, maintenance and repairs, help-wanted advertising, informational advertising, start-up costs, organizational expenses, other interest, property insurance, employee training and staff development, employee benefits, payroll taxes, and workers' compensation premiums or costs for self-insurance claims and related costs as specified in rules adopted under section 5165.02 of the Revised Code, for
personnel listed in this division. "Ancillary and support costs" also means the cost of equipment, including vehicles, acquired by operating lease executed before December 1, 1992, if the costs are reported as administrative and general costs on the nursing facility's cost report for the cost reporting period ending December 31, 1992.

(D)(1) "Capital costs" means the actual expense incurred by a nursing facility for all of the following:

(a) Depreciation and interest on any capital assets that cost five hundred dollars or more per item, including the following:
   (i) Buildings;
   (ii) Building improvements;
   (iii) Except as provided in division (C) of this section, equipment;
   (iv) Transportation equipment.

(b) Amortization and interest on land improvements and leasehold improvements;

(c) Amortization of financing costs;

(d) Lease and rent of land, buildings, and equipment.

(2) The costs of capital assets of less than five hundred dollars per item may be considered capital costs in accordance with a provider's practice.

(E) "Capital lease" and "operating lease" shall be construed in accordance with generally accepted accounting principles.

(F) "Case-mix score" means a measure determined under section 5165.192 of the Revised Code of the relative direct-care resources needed to provide care and habilitation to a nursing facility resident.

(G) "Change of operator" means an entering operator becoming
the operator of a nursing facility in the place of the exiting operator.

(1) Actions that constitute a change of operator include the following:

(a) A change in an exiting operator's form of legal organization, including the formation of a partnership or corporation from a sole proprietorship;

(b) A transfer of all the exiting operator's ownership interest in the operation of the nursing facility to the entering operator, regardless of whether ownership of any or all of the real property or personal property associated with the nursing facility is also transferred;

(c) A lease of the nursing facility to the entering operator or the exiting operator's termination of the exiting operator's lease;

(d) If the exiting operator is a partnership, dissolution of the partnership;

(e) If the exiting operator is a partnership, a change in composition of the partnership unless both of the following apply:

(i) The change in composition does not cause the partnership's dissolution under state law.

(ii) The partners agree that the change in composition does not constitute a change in operator.

(f) If the operator is a corporation, dissolution of the corporation, a merger of the corporation into another corporation that is the survivor of the merger, or a consolidation of one or more other corporations to form a new corporation.

(2) The following, alone, do not constitute a change of operator:

(a) A contract for an entity to manage a nursing facility as
the operator's agent, subject to the operator's approval of daily
operating and management decisions;

(b) A change of ownership, lease, or termination of a lease
of real property or personal property associated with a nursing
facility if an entering operator does not become the operator in
place of an exiting operator;

(c) If the operator is a corporation, a change of one or more
members of the corporation's governing body or transfer of
ownership of one or more shares of the corporation's stock, if the
same corporation continues to be the operator.

(H) "Cost center" means the following:
(1) Ancillary and support costs;
(2) Capital costs;
(3) Direct care costs;
(4) Tax costs.

(I) "Custom wheelchair" means a wheelchair to which both of
the following apply:
(1) It has been measured, fitted, or adapted in consideration
of either of the following:
   (a) The body size or disability of the individual who is to
       use the wheelchair;
   (b) The individual's period of need for, or intended use of,
       the wheelchair.
(2) It has customized features, modifications, or components,
such as adaptive seating and positioning systems, that the
supplier who assembled the wheelchair, or the manufacturer from
which the wheelchair was ordered, added or made in accordance with
the instructions of the physician of the individual who is to use
the wheelchair.
(J) (1) "Date of licensure" means the following:

(a) In the case of a nursing facility that was required by law to be licensed as a nursing home under Chapter 3721. of the Revised Code when it originally began to be operated as a nursing home, the date the nursing facility was originally so licensed;

(b) In the case of a nursing facility that was not required by law to be licensed as a nursing home when it originally began to be operated as a nursing home, the date it first began to be operated as a nursing home, regardless of the date the nursing facility was first licensed as a nursing home.

(2) If, after a nursing facility's original date of licensure, more nursing home beds are added to the nursing facility, the nursing facility has a different date of licensure for the additional beds. This does not apply, however, to additional beds when both of the following apply:

(a) The additional beds are located in a part of the nursing facility that was constructed at the same time as the continuing beds already located in that part of the nursing facility;

(b) The part of the nursing facility in which the additional beds are located was constructed as part of the nursing facility at a time when the nursing facility was not required by law to be licensed as a nursing home.

(3) The definition of "date of licensure" in this section applies in determinations of nursing facilities' medicaid payment rates but does not apply in determinations of nursing facilities' franchise permit fees.

(K) "Desk-reviewed" means that a nursing facility's costs as reported on a cost report submitted under section 5165.10 of the Revised Code have been subjected to a desk review under section 5165.108 of the Revised Code and preliminarily determined to be allowable costs.
"Direct care costs" means all of the following costs incurred by a nursing facility:

1. Costs for registered nurses, licensed practical nurses, and nurse aides employed by the nursing facility;

2. Costs for direct care staff, administrative nursing staff, medical directors, respiratory therapists, and except as provided in division (L)(8) of this section, other persons holding degrees qualifying them to provide therapy;

3. Costs of purchased nursing services;

4. Costs of quality assurance;

5. Costs of training and staff development, employee benefits, payroll taxes, and workers' compensation premiums or costs for self-insurance claims and related costs as specified in rules adopted under section 5165.02 of the Revised Code, for personnel listed in divisions (L)(1), (2), (4), and (8) of this section;

6. Costs of consulting and management fees related to direct care;

7. Allocated direct care home office costs;

8. Costs of habilitation staff (other than habilitation supervisors), medical supplies, emergency oxygen, over-the-counter pharmacy products, behavioral and mental health services, physical therapists, physical therapy assistants, occupational therapists, occupational therapy assistants, speech therapists, audiologists, habilitation supplies, and universal precautions supplies;

9. Until January 1, 2014, costs of oxygen, wheelchairs, and resident transportation;

10. Beginning January 1, 2014, costs of both of the following:

   a. Emergency oxygen;
(b) Wheelchairs other than the following:

(i) Custom wheelchairs;

(ii) Repairs to and replacements of custom wheelchairs and parts that are made in accordance with the instructions of the physician of the individual who uses the custom wheelchair.

(11) Costs of other direct-care resources that are specified as direct care costs in rules adopted under section 5165.02 of the Revised Code.

(M) "Dual eligible individual" has the same meaning as in section 5160.01 of the Revised Code.

(N) "Effective date of a change of operator" means the day the entering operator becomes the operator of the nursing facility.

(O) "Effective date of a facility closure" means the last day that the last of the residents of the nursing facility resides in the nursing facility.

(P) "Effective date of an involuntary termination" means the date the department of medicaid terminates the operator's provider agreement for the nursing facility.

(Q) "Effective date of a voluntary withdrawal of participation" means the day the nursing facility ceases to accept new medicaid residents other than the individuals who reside in the nursing facility on the day before the effective date of the voluntary withdrawal of participation.

(R) "Entering operator" means the person or government entity that will become the operator of a nursing facility when a change of operator occurs or following an involuntary termination.

(S) "Exiting operator" means any of the following:

(1) An operator that will cease to be the operator of a nursing facility on the effective date of a change of operator;
(2) An operator that will cease to be the operator of a nursing facility on the effective date of a facility closure; 

(3) An operator of a nursing facility that is undergoing or has undergone a voluntary withdrawal of participation; 

(4) An operator of a nursing facility that is undergoing or has undergone an involuntary termination. 

(T)(1) Subject to divisions (T)(2) and (3) of this section, "facility closure" means either of the following: 

(a) Discontinuance of the use of the building, or part of the building, that houses the facility as a nursing facility that results in the relocation of all of the nursing facility's residents; 

(b) Conversion of the building, or part of the building, that houses a nursing facility to a different use with any necessary license or other approval needed for that use being obtained and one or more of the nursing facility's residents remaining in the building, or part of the building, to receive services under the new use. 

(2) A facility closure occurs regardless of any of the following: 

(a) The operator completely or partially replacing the nursing facility by constructing a new nursing facility or transferring the nursing facility's license to another nursing facility; 

(b) The nursing facility's residents relocating to another of the operator's nursing facilities; 

(c) Any action the department of health takes regarding the nursing facility's medicaid certification that may result in the transfer of part of the nursing facility's survey findings to another of the operator's nursing facilities;
(d) Any action the department of health takes regarding the nursing facility's license under Chapter 3721. of the Revised Code.

(3) A facility closure does not occur if all of the nursing facility's residents are relocated due to an emergency evacuation and one or more of the residents return to a medicaid-certified bed in the nursing facility not later than thirty days after the evacuation occurs.

(U) "Fiscal year" means the fiscal year of this state, as specified in section 9.34 of the Revised Code.

(V) "Franchise permit fee" means the fee imposed by sections 5168.40 to 5168.56 of the Revised Code.

(W) "Inpatient days" means both of the following:

(1) All days during which a resident, regardless of payment source, occupies a bed in a nursing facility that is included in the nursing facility's medicaid-certified capacity;

(2) Fifty per cent of the days for which payment is made under section 5165.34 of the Revised Code.

(X) "Involuntary termination" means the department of medicaid's termination of the operator's provider agreement for the nursing facility when the termination is not taken at the operator's request.

(Y) "Low resource utilization resident" means a medicaid recipient residing in a nursing facility who, for purposes of calculating the nursing facility's medicaid payment rate for direct care costs, is placed in either of the two lowest resource utilization groups, excluding any resource utilization group that is a default group used for residents with incomplete assessment data.

(Z) "Maintenance and repair expenses" means a nursing
facility's expenditures that are necessary and proper to maintain an asset in a normally efficient working condition and that do not extend the useful life of the asset two years or more. "Maintenance and repair expenses" includes but is not limited to the costs of ordinary repairs such as painting and wallpapering.

(AA) "Medicaid-certified capacity" means the number of a nursing facility's beds that are certified for participation in medicaid as nursing facility beds.

(BB) "Medicaid days" means both of the following:

1. All days during which a resident who is a medicaid recipient eligible for nursing facility services occupies a bed in a nursing facility that is included in the nursing facility's medicaid-certified capacity;

2. Fifty per cent of the days for which payment is made under section 5165.34 of the Revised Code.

(CC)(1) "New nursing facility" means a nursing facility for which the provider obtains an initial provider agreement following medicaid certification of the nursing facility by the director of health, including such a nursing facility that replaces one or more nursing facilities for which a provider previously held a provider agreement.

(2) "New nursing facility" does not mean a nursing facility for which the entering operator seeks a provider agreement pursuant to section 5165.511 or 5165.512 or (pursuant to section 5165.515) section 5165.07 of the Revised Code.

(DD) "Nursing facility" has the same meaning as in the "Social Security Act," section 1919(a), 42 U.S.C. 1396r(a).

(EE) "Nursing facility services" has the same meaning as in the "Social Security Act," section 1905(f), 42 U.S.C. 1396d(f).

(FF) "Nursing home" has the same meaning as in section
"Operator" means the person or government entity responsible for the daily operating and management decisions for a nursing facility.

"Owner" means any person or government entity that has at least five percent ownership or interest, either directly, indirectly, or in any combination, in any of the following regarding a nursing facility:

(a) The land on which the nursing facility is located;

(b) The structure in which the nursing facility is located;

(c) Any mortgage, contract for deed, or other obligation secured in whole or in part by the land or structure on or in which the nursing facility is located;

(d) Any lease or sublease of the land or structure on or in which the nursing facility is located.

"Per diem" means a nursing facility's actual, allowable costs in a given cost center in a cost reporting period, divided by the nursing facility's inpatient days for that cost reporting period.

"Provider" means an operator with a provider agreement.

"Provider agreement" means a provider agreement, as defined in section 5164.01 of the Revised Code, that is between the department of medicaid and the operator of a nursing facility for the provision of nursing facility services under the medicaid program.
"Purchased nursing services" means services that are provided in a nursing facility by registered nurses, licensed practical nurses, or nurse aides who are not employees of the nursing facility.

"Reasonable" means that a cost is an actual cost that is appropriate and helpful to develop and maintain the operation of patient care facilities and activities, including normal standby costs, and that does not exceed what a prudent buyer pays for a given item or services. Reasonable costs may vary from provider to provider and from time to time for the same provider.

"Related party" means an individual or organization that, to a significant extent, has common ownership with, is associated or affiliated with, has control of, or is controlled by, the provider.

(1) An individual who is a relative of an owner is a related party.

(2) Common ownership exists when an individual or individuals possess significant ownership or equity in both the provider and the other organization. Significant ownership or equity exists when an individual or individuals possess five per cent ownership or equity in both the provider and a supplier. Significant ownership or equity is presumed to exist when an individual or individuals possess ten per cent ownership or equity in both the provider and another organization from which the provider purchases or leases real property.

(3) Control exists when an individual or organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization.

(4) An individual or organization that supplies goods or services to a provider shall not be considered a related party if all of the following conditions are met:
(a) The supplier is a separate bona fide organization.

(b) A substantial part of the supplier's business activity of the type carried on with the provider is transacted with others than the provider and there is an open, competitive market for the types of goods or services the supplier furnishes.

(c) The types of goods or services are commonly obtained by other nursing facilities from outside organizations and are not a basic element of patient care ordinarily furnished directly to patients by nursing facilities.

(d) The charge to the provider is in line with the charge for the goods or services in the open market and no more than the charge made under comparable circumstances to others by the supplier.

(00) "Relative of owner" means an individual who is related to an owner of a nursing facility by one of the following relationships:

(1) Spouse;

(2) Natural parent, child, or sibling;

(3) Adopted parent, child, or sibling;

(4) Stepparent, stepchild, stepbrother, or stepsister;

(5) Father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law;

(6) Grandparent or grandchild;

(7) Foster caregiver, foster child, foster brother, or foster sister.

(PP) "Residents' rights advocate" has the same meaning as in section 3721.10 of the Revised Code.

(QQ) "Skilled nursing facility" has the same meaning as in the "Social Security Act," section 1819(a), 42 U.S.C. 1395i-3(a).
Sponsor" has the same meaning as in section 3721.10 of the Revised Code.

"Tax costs" means the costs of taxes imposed under Chapter 5751. of the Revised Code, real estate taxes, personal property taxes, and corporate franchise taxes.

"Title XIX" means Title XIX of the "Social Security Act," 42 U.S.C. 1396 et seq.

"Title XVIII" means Title XVIII of the "Social Security Act," 42 U.S.C. 1395 et seq.

"Voluntary withdrawal of participation" means an operator's voluntary election to terminate the participation of a nursing facility in the medicaid program but to continue to provide service of the type provided by a nursing facility.

Sec. 5166.01. As used in this chapter:

"209(b) option" means the option described in section 1902(f) of the "Social Security Act," 42 U.S.C. 1396a(f), under which the medicaid program's eligibility requirements for aged, blind, and disabled individuals are more restrictive than the eligibility requirements for the supplemental security income program.

"Administrative agency" means, with respect to a home and community-based services medicaid waiver component, the department of medicaid or, if a state agency or political subdivision contracts with the department under section 5162.35 of the Revised Code to administer the component, that state agency or political subdivision.

"Care management system" means the system established under section 5167.03 of the Revised Code.

"Dual eligible individual" has the same meaning as in section 5160.01 of the Revised Code.
"Federal poverty line" has the same meaning as in section 5162.01 of the Revised Code.

"Home and community-based services medicaid waiver component" means a medicaid waiver component under which home and community-based services are provided as an alternative to hospital services, nursing facility services, or ICF/IID services.

"Hospital" has the same meaning as in section 3727.01 of the Revised Code.

"Hospital long-term care unit" has the same meaning as in section 5168.40 of the Revised Code.

"ICDS participant" has the same meaning as in section 5164.01 of the Revised Code.

"ICF/IID" and "ICF/IID services" have the same meanings as in section 5124.01 of the Revised Code.

"Integrated care delivery system" and "ICDS" have the same meanings as in section 5164.01 of the Revised Code.

"Level of care determination" means a determination of whether an individual needs the level of care provided by a hospital, nursing facility, or ICF/IID and whether the individual, if determined to need that level of care, would receive hospital services, nursing facility services, or ICF/IID services if not for a home and community-based services medicaid waiver component.

"Medicaid buy-in for workers with disabilities program" has the same meaning as in section 5163.01 of the Revised Code.

"Medicaid provider" has the same meaning as in section 5164.01 of the Revised Code.

"Medicaid services" has the same meaning as in section 5164.01 of the Revised Code.

"Medicaid waiver component" means a component of the medicaid program authorized by a waiver granted by the United States.
department of health and human services under the "Social Security Act," section 1115 or 1915, 42 U.S.C. 1315 or 1396n. "Medicaid waiver component" does not include a care management system established under section 5167.03 of the Revised Code.

"Medically fragile child" means an individual who is under eighteen years of age, has intensive health care needs, and is considered blind or disabled under section 1614(a)(2) or (3) of the "Social Security Act," 42 U.S.C. 1382c(a)(2) or (3).

"Nursing facility" and "nursing facility services" have the same meanings as in section 5165.01 of the Revised Code.

"Ohio home care waiver program" means the home and community-based services medicaid waiver component that is known as Ohio home care and was created pursuant to section 5166.11 of the Revised Code.

"Ohio transitions II aging carve-out program" means the home and community-based services medicaid waiver component that is known as Ohio transitions II aging carve-out and was created pursuant to section 5166.11 of the Revised Code.

"Provider agreement" has the same meaning as in section 5164.01 of the Revised Code.

"Residential treatment facility" means a residential facility licensed by the department of mental health and addiction services under section 5119.34 of the Revised Code, or an institution certified by the department of job and family services under section 5103.03 of the Revised Code, that serves children and either has more than sixteen beds or is part of a campus of multiple facilities or institutions that, combined, have a total of more than sixteen beds.

"Skilled nursing facility" has the same meaning as in section 5165.01 of the Revised Code.
"Unified long-term services and support medicaid waiver component" means the medicaid waiver component authorized by section 5166.14 of the Revised Code.

**Sec. 5166.041.** A medicaid provider of nursing services may provide nursing services in a group visit under a home and community-based services medicaid waiver component if the component covers the nursing services, the number of medicaid recipients who receive the nursing services during the group visit does not exceed four, and all of the following apply to all of those medicaid recipients:

(A) They are enrolled in the component;

(B) They are medically fragile children;

(C) They are siblings;

(D) They reside together in the home of their caretaker relative.

**Sec. 5705.19.** This section does not apply to school districts, county school financing districts, or lake facilities authorities.

The taxing authority of any subdivision at any time and in any year, by vote of two-thirds of all the members of the taxing authority, may declare by resolution and certify the resolution to the board of elections not less than ninety days before the election upon which it will be voted that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide for the necessary requirements of the subdivision and that it is necessary to levy a tax in excess of that limitation for any of the following purposes:

(A) For current expenses of the subdivision, except that the total levy for current expenses of a detention facility district
or district organized under section 2151.65 of the Revised Code shall not exceed two mills and that the total levy for current expenses of a combined district organized under sections 2151.65 and 2152.41 of the Revised Code shall not exceed four mills;

(B) For the payment of debt charges on certain described bonds, notes, or certificates of indebtedness of the subdivision issued subsequent to January 1, 1925;

(C) For the debt charges on all bonds, notes, and certificates of indebtedness issued and authorized to be issued prior to January 1, 1925;

(D) For a public library of, or supported by, the subdivision under whatever law organized or authorized to be supported;

(E) For a municipal university, not to exceed two mills over the limitation of one mill prescribed in section 3349.13 of the Revised Code;

(F) For the construction or acquisition of any specific permanent improvement or class of improvements that the taxing authority of the subdivision may include in a single bond issue;

(G) For the general construction, reconstruction, resurfacing, and repair of streets, roads, and bridges in municipal corporations, counties, or townships;

(H) For parks and recreational purposes;

(I) For the purpose of providing and maintaining fire apparatus, appliances, buildings, or sites therefor, or sources of water supply and materials therefor, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel.
under section 145.48 or 742.34 of the Revised Code, or the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company;

(J) For the purpose of providing and maintaining motor vehicles, communications, other equipment, buildings, and sites for such buildings used directly in the operation of a police department, or the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.33 of the Revised Code, or the payment of the costs incurred by townships as a result of contracts made with other political subdivisions in order to obtain police protection, or the provision of ambulance or emergency medical services operated by a police department;

(K) For the maintenance and operation of a county home or detention facility;

(L) For community mental retardation and developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code, except that the procedure for such levies shall be as provided in subject to the procedures and requirements of section 5705.222 of the Revised Code;

(M) For regional planning;

(N) For a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2151.65 or 2152.41 of the Revised Code or both of those sections;

(O) For providing for flood defense, providing and maintaining a flood wall or pumps, and other purposes to prevent floods;
(P) For maintaining and operating sewage disposal plants and facilities;

(Q) For the purpose of purchasing, acquiring, constructing, enlarging, improving, equipping, repairing, maintaining, or operating, or any combination of the foregoing, a county transit system pursuant to sections 306.01 to 306.13 of the Revised Code, or of making any payment to a board of county commissioners operating a transit system or a county transit board pursuant to section 306.06 of the Revised Code;

(R) For the subdivision's share of the cost of acquiring or constructing any schools, forestry camps, detention facilities, or other facilities, or any combination thereof, under section 2151.65 or 2152.41 of the Revised Code or both of those sections;

(S) For the prevention, control, and abatement of air pollution;

(T) For maintaining and operating cemeteries;

(U) For providing ambulance service, emergency medical service, or both;

(V) For providing for the collection and disposal of garbage or refuse, including yard waste;

(W) For the payment of the police officer employers' contribution or the firefighter employers' contribution required under sections 742.33 and 742.34 of the Revised Code;

(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;

(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;

(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;
Revised Code;

(AA) For the maintenance and operation of a free public museum of art, science, or history;

(BB) For the establishment and operation of a 9-1-1 system, as defined in section 128.01 of the Revised Code;

(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division applies only to a county, township, or municipal corporation.

(DD) For the purpose of acquiring property for, constructing, operating, and maintaining community centers as provided for in section 755.16 of the Revised Code;

(EE) For the creation and operation of an office or joint office of economic development, for any economic development purpose of the office, and to otherwise provide for the establishment and operation of a program of economic development pursuant to sections 307.07 and 307.64 of the Revised Code, or to the extent that the expenses of a county land reutilization corporation organized under Chapter 1724. of the Revised Code are found by the board of county commissioners to constitute the promotion of economic development, for the payment of such operations and expenses;

(FF) For the purpose of acquiring, establishing, constructing, improving, equipping, maintaining, or operating, or any combination of the foregoing, a township airport, landing field, or other air navigation facility pursuant to section 505.15 of the Revised Code;

(GG) For the payment of costs incurred by a township as a result of a contract made with a county pursuant to section 505.263 of the Revised Code in order to pay all or any part of the
cost of constructing, maintaining, repairing, or operating a water supply improvement;

(HH) For a board of township trustees to acquire, other than by appropriation, an ownership interest in land, water, or wetlands, or to restore or maintain land, water, or wetlands in which the board has an ownership interest, not for purposes of recreation, but for the purposes of protecting and preserving the natural, scenic, open, or wooded condition of the land, water, or wetlands against modification or encroachment resulting from occupation, development, or other use, which may be styled as protecting or preserving "greenspace" in the resolution, notice of election, or ballot form. Except as otherwise provided in this division, land is not acquired for purposes of recreation, even if the land is used for recreational purposes, so long as no building, structure, or fixture used for recreational purposes is permanently attached or affixed to the land. Except as otherwise provided in this division, land that previously has been acquired in a township for these greenspace purposes may subsequently be used for recreational purposes if the board of township trustees adopts a resolution approving that use and no building, structure, or fixture used for recreational purposes is permanently attached or affixed to the land. The authorization to use greenspace land for recreational use does not apply to land located in a township that had a population, at the time it passed its first greenspace levy, of more than thirty-eight thousand within a county that had a population, at that time, of at least eight hundred sixty thousand.

(II) For the support by a county of a crime victim assistance program that is provided and maintained by a county agency or a private, nonprofit corporation or association under section 307.62 of the Revised Code;

(JJ) For any or all of the purposes set forth in divisions
(I) and (J) of this section. This division applies only to a township.

(KK) For a countywide public safety communications system under section 307.63 of the Revised Code. This division applies only to counties.

(LL) For the support by a county of criminal justice services under section 307.45 of the Revised Code;

(MM) For the purpose of maintaining and operating a jail or other detention facility as defined in section 2921.01 of the Revised Code;

(NN) For purchasing, maintaining, or improving, or any combination of the foregoing, real estate on which to hold, and the operating expenses of, agricultural fairs operated by a county agricultural society or independent agricultural society under Chapter 1711. of the Revised Code. This division applies only to a county.

(OO) For constructing, rehabilitating, repairing, or maintaining sidewalks, walkways, trails, bicycle pathways, or similar improvements, or acquiring ownership interests in land necessary for the foregoing improvements;

(PP) For both of the purposes set forth in divisions (G) and (OO) of this section.

(QQ) For both of the purposes set forth in divisions (H) and (HH) of this section. This division applies only to a township.

(RR) For the legislative authority of a municipal corporation, board of county commissioners of a county, or board of township trustees of a township to acquire agricultural easements, as defined in section 5301.67 of the Revised Code, and to supervise and enforce the easements.

(SS) For both of the purposes set forth in divisions (BB) and
(KK) of this section. This division applies only to a county.

(TT) For the maintenance and operation of a facility that is organized in whole or in part to promote the sciences and natural history under section 307.761 of the Revised Code.

(UU) For the creation and operation of a county land reutilization corporation and for any programs or activities of the corporation found by the board of directors of the corporation to be consistent with the purposes for which the corporation is organized;

(VV) For construction and maintenance of improvements and expenses of soil and water conservation district programs under Chapter 1515. 940. of the Revised Code;

(WW) For the OSU extension fund created under section 3335.35 of the Revised Code for the purposes prescribed under section 3335.36 of the Revised Code for the benefit of the citizens of a county. This division applies only to a county.

(XX) For a municipal corporation that withdraws or proposes by resolution to withdraw from a regional transit authority under section 306.55 of the Revised Code to provide transportation services for the movement of persons within, from, or to the municipal corporation;

(YY) For any combination of the purposes specified in divisions (NN), (VV), and (WW) of this section. This division applies only to a county.

The resolution shall be confined to the purpose or purposes described in one division of this section, to which the revenue derived therefrom shall be applied. The existence in any other division of this section of authority to levy a tax for any part or all of the same purpose or purposes does not preclude the use of such revenues for any part of the purpose or purposes of the division under which the resolution is adopted.
The resolution shall specify the amount of the increase in rate that it is necessary to levy, the purpose of that increase in rate, and the number of years during which the increase in rate shall be in effect, which may or may not include a levy upon the duplicate of the current year. The number of years may be any number not exceeding five, except as follows:

(1) When the additional rate is for the payment of debt charges, the increased rate shall be for the life of the indebtedness.

(2) When the additional rate is for any of the following, the increased rate shall be for a continuing period of time:

(a) For the current expenses for a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under sections 2151.65 and 2152.41 of the Revised Code;

(b) For providing a county's share of the cost of maintaining and operating schools, district detention facilities, forestry camps, or other facilities, or any combination thereof, established under section 2151.65 or 2152.41 of the Revised Code or under both of those sections.

(3) When the additional rate is for either of the following, the increased rate may be for a continuing period of time:

(a) For the purposes set forth in division (I), (J), (U), or (KK) of this section;

(b) For the maintenance and operation of a joint recreation district.

(4) When the increase is for the purpose or purposes set forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this section, the tax levy may be for any specified number of years or for a continuing period of time, as set forth in the resolution.
A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may be reduced pursuant to section 5705.261 or 5705.31 of the Revised Code. A levy for one of the purposes set forth in division (G), (I), (J), or (U) of this section may also be terminated or permanently reduced by the taxing authority if it adopts a resolution stating that the continuance of the levy is unnecessary and the levy shall be terminated or that the millage is excessive and the levy shall be decreased by a designated amount.

A resolution of a detention facility district, a district organized under section 2151.65 of the Revised Code, or a combined district organized under both sections 2151.65 and 2152.41 of the Revised Code may include both current expenses and other purposes, provided that the resolution shall apportion the annual rate of levy between the current expenses and the other purpose or purposes. The apportionment need not be the same for each year of the levy, but the respective portions of the rate actually levied each year for the current expenses and the other purpose or purposes shall be limited by the apportionment.

Whenever a board of county commissioners, acting either as the taxing authority of its county or as the taxing authority of a sewer district or subdistrict created under Chapter 6117. of the Revised Code, by resolution declares it necessary to levy a tax in excess of the ten-mill limitation for the purpose of constructing, improving, or extending sewage disposal plants or sewage systems, the tax may be in effect for any number of years not exceeding twenty, and the proceeds of the tax, notwithstanding the general provisions of this section, may be used to pay debt charges on any obligations issued and outstanding on behalf of the subdivision for the purposes enumerated in this paragraph, provided that any such obligations have been specifically described in the resolution.
A resolution adopted by the legislative authority of a municipal corporation that is for the purpose in division (XX) of this section may be combined with the purpose provided in section 306.55 of the Revised Code, by vote of two-thirds of all members of the legislative authority. The legislative authority may certify the resolution to the board of elections as a combined question. The question appearing on the ballot shall be as provided in section 5705.252 of the Revised Code.

The resolution shall go into immediate effect upon its passage, and no publication of the resolution is necessary other than that provided for in the notice of election.

When the electors of a subdivision or, in the case of a qualifying library levy for the support of a library association or private corporation, the electors of the association library district, have approved a tax levy under this section, the taxing authority of the subdivision may anticipate a fraction of the proceeds of the levy and issue anticipation notes in accordance with section 5705.191 or 5705.193 of the Revised Code.

Sec. 5705.192. (A) For the purposes of this section only, "taxing authority" includes a township board of park commissioners appointed under section 511.18 of the Revised Code.

(B) A taxing authority may propose to replace an existing levy that the taxing authority is authorized to levy, regardless of the section of the Revised Code under which the authority is granted, except a school district emergency levy proposed pursuant to sections 5705.194 to 5705.197 of the Revised Code. The taxing authority may propose to replace the existing levy in its entirety at the rate at which it is authorized to be levied; may propose to replace a portion of the existing levy at a lesser rate; or may propose to replace the existing levy in its entirety and increase the rate at which it is levied. If the taxing authority proposes
to replace an existing levy, the proposed levy shall be called a
replacement levy and shall be so designated on the ballot. Except
as otherwise provided in this division, a replacement levy shall
be limited to the purpose of the existing levy, and shall appear
separately on the ballot from, and shall not be conjoined with,
the renewal of any other existing levy. In the case of an existing
school district levy imposed under section 5705.21 of the Revised
Code for the purpose specified in division (F) of section 5705.19
of the Revised Code, or in the case of an existing school district
levy imposed under section 5705.217 of the Revised Code for the
acquisition, construction, enlargement, renovation, and financing
of permanent improvements, the replacement for that existing levy
may be for the same purpose or for the purpose of general
permanent improvements as defined in section 5705.21 of the
Revised Code. The replacement for an existing levy imposed under
division (L) of section 5705.19 or section 5705.222 of the Revised
Code may be for any purpose authorized for a levy imposed under
section 5705.222 of the Revised Code.

The resolution proposing a replacement levy shall specify the
purpose of the levy; its proposed rate expressed in mills; whether
the proposed rate is the same as the rate of the existing levy, a
reduction, or an increase; the extent of any reduction or increase
expressed in mills; the first calendar year in which the levy will
be due; and the term of the levy, expressed in years or, if
applicable, that it will be levied for a continuing period of
time.

The sections of the Revised Code governing the maximum rate
and term of the existing levy, the contents of the resolution that
proposed the levy, the adoption of the resolution, the
arrangements for the submission of the question of the levy, and
notice of the election also govern the respective provisions of
the proposal to replace the existing levy, except as provided in
(1) In the case of an existing school district levy that is imposed under section 5705.21 of the Revised Code for the purpose specified in division (F) of section 5705.19 of the Revised Code or under section 5705.217 of the Revised Code for the acquisition, construction, enlargement, renovation, and financing of permanent improvements, and that is to be replaced by a levy for general permanent improvements, the maximum term of the replacement levy is not limited to the term of the existing levy and may be for a continuing period of time.

(2) The date on which the election is held shall be as follows:

(a) For the replacement of a levy with a fixed term of years, the date of the general election held during the last year the existing levy may be extended on the real and public utility property tax list and duplicate, or the date of any election held in the ensuing year;

(b) For the replacement of a levy imposed for a continuing period of time, the date of any election held in any year after the year the levy to be replaced is first approved by the electors, except that only one election on the question of replacing the levy may be held during any calendar year.

The failure by the electors to approve a proposal to replace a levy imposed for a continuing period of time does not terminate the existing continuing levy.

(3) In the case of an existing school district levy imposed under division (B) of section 5705.21, division (C) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the rates allocated to the qualifying school district and to partnering community schools each may be increased or decreased or remain the same, and the total rate may be increased, decreased,
or remain the same.

(4) In the case of an existing levy imposed under division (L) of section 5705.19 of the Revised Code, the term may be for any number of years not exceeding ten or for a continuing period of time.

(C) The form of the ballot at the election on the question of a replacement levy shall be as follows:

"A replacement of a tax for the benefit of .......... (name of subdivision or public library) for the purpose of .......... (the purpose stated in the resolution) at a rate not exceeding .......... mills for each one dollar of valuation, which amounts to .......... (rate expressed in dollars and cents) for each one hundred dollars in valuation, for .......... (number of years levy is to run, or that it will be levied for a continuous period of time).

FOR THE TAX LEVY

AGAINST THE TAX LEVY"

If the replacement levy is proposed by a qualifying school district to replace an existing tax levied under division (B) of section 5705.21, division (C)(1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot shall be modified by adding, after the phrase "each one dollar of valuation," the following: "(of which ...... mills is to be allocated to partnering community schools)."

If the proposal is to replace an existing levy and increase the rate of the existing levy, the form of the ballot shall be changed by adding the words " .......... mills of an existing levy and an increase of .......... mills, to constitute" after the words "a replacement of." If the proposal is to replace only a
portion of an existing levy, the form of the ballot shall be changed by adding the words "a portion of an existing levy, being a reduction of .......... mills, to constitute" after the words "a replacement of." If the existing levy is imposed under division (B) of section 5705.21, division (C)(1) of section 5705.212, or division (J) of section 5705.218 of the Revised Code, the form of the ballot also shall state the portion of the total increased rate or of the total rate as reduced that is to be allocated to partnering community schools.

If the tax is to be placed on the tax list of the current tax year, the form of the ballot shall be modified by adding at the end of the form the phrase ", commencing in .......... (first year the replacement tax is to be levied), first due in calendar year .......... (first calendar year in which the tax shall be due)."

The question covered by the resolution shall be submitted as a separate proposition, but may be printed on the same ballot with any other proposition submitted at the same election, other than the election of officers. More than one such question may be submitted at the same election.

(D) Two or more existing levies, or any portion of those levies, may be combined into one replacement levy, so long as both all of the existing levies are for the same purpose and either both all are due to expire the same year or both all are for a continuing period of time. The question of combining all or portions of the two existing levies into the replacement levy shall appear as one ballot proposition before the electors. If the electors approve the ballot proposition, all or the stated portions of the two existing levies are replaced by one replacement levy.

(E) A levy approved in excess of the ten-mill limitation under this section shall be certified to the tax commissioner. In the first year of a levy approved under this section, the levy
shall be extended on the tax lists after the February settlement succeeding the election at which the levy was approved. If the levy is to be placed on the tax lists of the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the taxing authority, which shall forthwith make the necessary levy and certify it to the county auditor, who shall extend it on the tax lists for collection. After the first year, the levy shall be included in the annual tax budget that is certified to the county budget commission.

If notes are authorized to be issued in anticipation of the proceeds of the existing levy, notes may be issued in anticipation of the proceeds of the replacement levy, and such issuance is subject to the terms and limitations governing the issuance of notes in anticipation of the proceeds of the existing levy.

(F) This section does not authorize a tax to be levied in any year after the year in which revenue is not needed for the purpose for which the tax is levied.

Sec. 5705.222. (A) At any time the board of county commissioners of any county by a majority vote of the full membership may declare by resolution and certify to the board of elections of the county that the amount of taxes which may be raised within the ten-mill limitation by levies on the current tax duplicate will be insufficient to provide the necessary requirements of the county board of developmental disabilities established pursuant to Chapter 5126. of the Revised Code and that it is necessary to levy a tax in excess of such limitation for the operation of community programs and services authorized by county boards of developmental disabilities and for the acquisition, construction, renovation, financing, maintenance, and operation of
mental retardation and developmental disabilities facilities, or for both of such purposes.

Such The resolution shall conform to section 5705.19 of the Revised Code, except that the increased rate may be in effect for any number of years not exceeding ten or for a continuing period of time.

The resolution shall be certified and submitted in the manner provided in section 5705.25 of the Revised Code, except that it may be placed on the ballot in any election, and shall be certified to the board of elections not less than ninety days before the election at which it will be voted upon.

If the majority of the electors voting on a levy for the support of the programs and services of the county board of developmental disabilities vote in favor of the levy, the board of county commissioners may levy a tax within the county at the additional rate outside the ten-mill limitation during the specified or continuing period, for the purpose stated in the resolution. The

The county board of developmental disabilities, within its budget and with the approval of the board of county commissioners through annual appropriations, shall use the proceeds of a levy approved under this section or division (L) of section 5705.19 of the Revised Code solely for the purposes authorized by this that section or division.

A board of county commissioners that levies a tax under this section or for the purpose authorized by division (L) of section 5705.19 of the Revised Code, by a majority vote of the full membership, may adopt a resolution to renew such a levy, or renew two or more such levies as a single ballot question, in the manner provided by section 5705.25 of the Revised Code for the renewal of existing levies. The purpose of the renewal levy may be for any of
the purposes authorized for a levy imposed under this section or division (L) of section 5705.19 of the Revised Code. The term of the renewal levy may be for any number of years not exceeding ten or for a continuing period of time.

(B) When electors have approved a tax levy under this section, the county commissioners may anticipate a fraction of the proceeds of the levy and issue anticipation notes in accordance with section 5705.191 or 5705.193 of the Revised Code.

(C) The county auditor, upon receipt of a resolution from the county board of developmental disabilities, shall establish a capital improvements account or a reserve balance account, or both, as specified in the resolution. The capital improvements account shall be a contingency account for the necessary acquisition, replacement, renovation, or construction of facilities and movable and fixed equipment. Upon the request of the county board of developmental disabilities, moneys not needed to pay for current expenses may be appropriated to this account, in amounts such that this account does not exceed twenty-five percent of the replacement value of all capital facilities and equipment currently used by the county board of developmental disabilities for mental retardation and developmental disabilities programs and services. Other moneys available for current capital expenses from federal, state, or local sources may also be appropriated to this account.

The reserve balance account shall contain those moneys that are not needed to pay for current operating expenses and not deposited in the capital improvements account but that will be needed to pay for operating expenses in the future. Upon the request of a county board of developmental disabilities, the board of county commissioners may appropriate moneys to the reserve balance account.
Sec. 5705.25. (A) A copy of any resolution adopted as provided in section 5705.19 or 5705.2111 of the Revised Code shall be certified by the taxing authority to the board of elections of the proper county not less than ninety days before the general election in any year, and the board shall submit the proposal to the electors of the subdivision at the succeeding November election. In the case of a qualifying library levy, the board shall submit the question to the electors of the library district or association library district. Except as otherwise provided in this division, a resolution to renew an existing levy, regardless of the section of the Revised Code under which the tax was imposed, shall not be placed on the ballot unless the question is submitted at the general election held during the last year the tax to be renewed or replaced may be extended on the real and public utility property tax list and duplicate, or at any election held in the ensuing year. The limitation of the foregoing sentence does not apply to a resolution to renew and increase or to renew part of an existing levy that was imposed under section 5705.191 of the Revised Code to supplement the general fund for the purpose of making appropriations for one or more of the following purposes: for public assistance, human or social services, relief, welfare, hospitalization, health, and support of general hospitals. The limitation of the second preceding sentence also does not apply to a resolution that proposes to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21 or 5705.217 of the Revised Code, in which case the question shall be submitted on the date of the general or primary election held during the last year at least one of the levies to be renewed may be extended on the real and public utility property tax list and duplicate, or at any election held during the ensuing year. For purposes of this section, a levy shall be considered to be an
"existing levy" through the year following the last year it can be placed on that tax list and duplicate.

The board shall make the necessary arrangements for the submission of such questions to the electors of such subdivision, library district, or association library district, and the election shall be conducted, canvassed, and certified in the same manner as regular elections in such subdivision, library district, or association library district for the election of county officers. Notice of the election shall be published in a newspaper of general circulation in the subdivision, library district, or association library district once a week for two consecutive weeks, or as provided in section 7.16 of the Revised Code, prior to the election. If the board of elections operates and maintains a web site, the board of elections shall post notice of the election on its web site for thirty days prior to the election. The notice shall state the purpose, the proposed increase in rate expressed in dollars and cents for each one hundred dollars of valuation as well as in mills for each one dollar of valuation, the number of years during which the increase will be in effect, the first month and year in which the tax will be levied, and the time and place of the election.

(B) The form of the ballots cast at an election held pursuant to division (A) of this section shall be as follows:

"An additional tax for the benefit of (name of subdivision or public library) ........ for the purpose of (purpose stated in the resolution) ........ at a rate not exceeding ...... mills for each one dollar of valuation, which amounts to (rate expressed in dollars and cents) ........ for each one hundred dollars of valuation, for ...... (life of indebtedness or number of years the levy is to run).
(C) If the levy is to be in effect for a continuing period of time, the notice of election and the form of ballot shall so state instead of setting forth a specified number of years for the levy.

If the tax is to be placed on the current tax list, the form of the ballot shall be modified by adding, after the statement of the number of years the levy is to run, the phrase ", commencing in .......... (first year the tax is to be levied), first due in calendar year .......... (first calendar year in which the tax shall be due)."

If the levy submitted is a proposal to renew, increase, or decrease an existing levy, the form of the ballot specified in division (B) of this section may be changed by substituting for the words "An additional" at the beginning of the form, the words "A renewal of a" in case of a proposal to renew an existing levy in the same amount; the words "A renewal of .......... mills and an increase of ...... mills to constitute a" in the case of an increase; or the words "A renewal of part of an existing levy, being a reduction of ...... mills, to constitute a" in the case of a decrease in the proposed levy.

If the levy submitted is a proposal to renew two or more existing levies imposed under section 5705.222 or division (L) of section 5705.19 of the Revised Code, or under section 5705.21 or 5705.217 of the Revised Code, the form of the ballot specified in division (B) of this section shall be modified by substituting for the words "an additional tax" the words "a renewal of ....(insert the number of levies to be renewed) existing taxes."

If the levy submitted is a levy under section 5705.72 of the Revised Code or a proposal to renew, increase, or decrease an
The question covered by such resolution shall be submitted as a separate proposition but may be printed on the same ballot with any other proposition submitted at the same election, other than the election of officers. More than one such question may be submitted at the same election.

(D) A levy voted in excess of the ten-mill limitation under this section shall be certified to the tax commissioner. In the first year of the levy, it shall be extended on the tax lists after the February settlement succeeding the election. If the additional tax is to be placed upon the tax list of the current year, as specified in the resolution providing for its submission, the result of the election shall be certified immediately after the canvass by the board of elections to the taxing authority, who shall make the necessary levy and certify it to the county auditor, who shall extend it on the tax lists for collection. After the first year, the tax levy shall be included in the annual tax budget that is certified to the county budget commission.

**Sec. 5709.40.** (A) As used in this section:

1. "Blighted area" and "impacted city" have the same meanings as in section 1728.01 of the Revised Code.

2. "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined under section 1.14 of the Revised Code.

3. "Housing renovation" means a project carried out for residential purposes.

4. "Improvement" means the increase in the assessed value of any real property that would first appear on the tax list and
duplicate of real and public utility property after the effective date of an ordinance adopted under this section were it not for the exemption granted by that ordinance.

(5) "Incentive district" means an area not more than three hundred acres in size enclosed by a continuous boundary in which a project is being, or will be, undertaken and having one or more of the following distress characteristics:

(a) At least fifty-one per cent of the residents of the district have incomes of less than eighty per cent of the median income of residents of the political subdivision in which the district is located, as determined in the same manner specified under section 119(b) of the "Housing and Community Development Act of 1974," 88 Stat. 633, 42 U.S.C. 5318, as amended;

(b) The average rate of unemployment in the district during the most recent twelve-month period for which data are available is equal to at least one hundred fifty per cent of the average rate of unemployment for this state for the same period.

(c) At least twenty per cent of the people residing in the district live at or below the poverty level as defined in the federal Housing and Community Development Act of 1974, 42 U.S.C. 5301, as amended, and regulations adopted pursuant to that act.

(d) The district is a blighted area.

(e) The district is in a situational distress area as designated by the director of development services under division (F) of section 122.23 of the Revised Code.

(f) As certified by the engineer for the political subdivision, the public infrastructure serving the district is inadequate to meet the development needs of the district as evidenced by a written economic development plan or urban renewal plan for the district that has been adopted by the legislative authority of the subdivision.
(g) The district is comprised entirely of unimproved land that is located in a distressed area as defined in section 122.23 of the Revised Code.

(6) "Project" means development activities undertaken on one or more parcels, including, but not limited to, construction, expansion, and alteration of buildings or structures, demolition, remediation, and site development, and any building or structure that results from those activities.

(7) "Public infrastructure improvement" includes, but is not limited to, public roads and highways; water and sewer lines; environmental remediation; land acquisition, including acquisition in aid of industry, commerce, distribution, or research; demolition, including demolition on private property when determined to be necessary for economic development purposes; stormwater and flood remediation projects, including such projects on private property when determined to be necessary for public health, safety, and welfare; the provision of gas, electric, and communications service facilities, including the provision of gas or electric service facilities owned by nongovernmental entities when such improvements are determined to be necessary for economic development purposes; and the enhancement of public waterways through improvements that allow for greater public access.

(B) The legislative authority of a municipal corporation, by ordinance, may declare improvements to certain parcels of real property located in the municipal corporation to be a public purpose. Improvements with respect to a parcel that is used or to be used for residential purposes may be declared a public purpose under this division only if the parcel is located in a blighted area of an impacted city. For this purpose, "parcel that is used or to be used for residential purposes" means a parcel that, as improved, is used or to be used for purposes that would cause the tax commissioner to classify the parcel as residential property in
accordance with rules adopted by the commissioner under section 5713.041 of the Revised Code. Except with the approval under division (D) of this section of the board of education of each city, local, or exempted village school district within which the improvements are located, not more than seventy-five per cent of an improvement thus declared to be a public purpose may be exempted from real property taxation for a period of not more than ten years. The ordinance shall specify the percentage of the improvement to be exempted from taxation and the life of the exemption.

An ordinance adopted or amended under this division shall designate the specific public infrastructure improvements made, to be made, or in the process of being made by the municipal corporation that directly benefit, or that once made will directly benefit, the parcels for which improvements are declared to be a public purpose. The service payments provided for in section 5709.42 of the Revised Code shall be used to finance the public infrastructure improvements designated in the ordinance, for the purpose described in division (D)(1) of this section or as provided in section 5709.43 of the Revised Code.

(C)(1) The legislative authority of a municipal corporation may adopt an ordinance creating an incentive district and declaring improvements to parcels within the district to be a public purpose and, except as provided in division (F) of this section, exempt from taxation as provided in this section, but no legislative authority of a municipal corporation that has a population that exceeds twenty-five thousand, as shown by the most recent federal decennial census, shall adopt an ordinance that creates an incentive district if the sum of the taxable value of real property in the proposed district for the preceding tax year and the taxable value of all real property in the municipal corporation that would have been taxable in the preceding year
were it not for the fact that the property was in an existing
incentive district and therefore exempt from taxation exceeds
twenty-five per cent of the taxable value of real property in the
municipal corporation for the preceding tax year. The ordinance
shall delineate the boundary of the district and specifically
identify each parcel within the district. A district may not
include any parcel that is or has been exempted from taxation
under division (B) of this section or that is or has been within
another district created under this division. An ordinance may
create more than one such district, and more than one ordinance
may be adopted under division (C)(1) of this section.

(2) Not later than thirty days prior to adopting an ordinance
under division (C)(1) of this section, if the municipal
corporation intends to apply for exemptions from taxation under
section 5709.911 of the Revised Code on behalf of owners of real
property located within the proposed incentive district, the
legislative authority of a municipal corporation shall conduct a
public hearing on the proposed ordinance. Not later than thirty
days prior to the public hearing, the legislative authority shall
give notice of the public hearing and the proposed ordinance by
first class mail to every real property owner whose property is
located within the boundaries of the proposed incentive district
that is the subject of the proposed ordinance.

(3)(a) An ordinance adopted under division (C)(1) of this
section shall specify the life of the incentive district and the
percentage of the improvements to be exempted, shall designate the
public infrastructure improvements made, to be made, or in the
process of being made, that benefit or serve, or, once made, will
benefit or serve parcels in the district. The ordinance also shall
identify one or more specific projects being, or to be, undertaken
in the district that place additional demand on the public
infrastructure improvements designated in the ordinance. The
project identified may, but need not be, the project under division (C)(3)(b) of this section that places real property in use for commercial or industrial purposes. Except as otherwise permitted under that division, the service payments provided for in section 5709.42 of the Revised Code shall be used to finance the designated public infrastructure improvements, for the purpose described in division (D)(1) or (E) of this section, or as provided in section 5709.43 of the Revised Code.

An ordinance adopted under division (C)(1) of this section on or after March 30, 2006, shall not designate police or fire equipment as public infrastructure improvements, and no service payment provided for in section 5709.42 of the Revised Code and received by the municipal corporation under the ordinance shall be used for police or fire equipment.

(b) An ordinance adopted under division (C)(1) of this section may authorize the use of service payments provided for in section 5709.42 of the Revised Code for the purpose of housing renovations within the incentive district, provided that the ordinance also designates public infrastructure improvements that benefit or serve the district, and that a project within the district places real property in use for commercial or industrial purposes. Service payments may be used to finance or support loans, deferred loans, and grants to persons for the purpose of housing renovations within the district. The ordinance shall designate the parcels within the district that are eligible for housing renovation. The ordinance shall state separately the amounts or the percentages of the expected aggregate service payments that are designated for each public infrastructure improvement and for the general purpose of housing renovations.

(4) Except with the approval of the board of education of each city, local, or exempted village school district within the territory of which the incentive district is or will be located,
and subject to division (E) of this section, the life of an
incentive district shall not exceed ten years, and the percentage
of improvements to be exempted shall not exceed seventy-five per
cent. With approval of the board of education, the life of a
district may be not more than thirty years, and the percentage of
improvements to be exempted may be not more than one hundred per
cent. The approval of a board of education shall be obtained in
the manner provided in division (D) of this section.

(D)(1) If the ordinance declaring improvements to a parcel to
be a public purpose or creating an incentive district specifies
that payments in lieu of taxes provided for in section 5709.42 of
the Revised Code shall be paid to the city, local, or exempted
village, and joint vocational school district in which the parcel
or incentive district is located in the amount of the taxes that
would have been payable to the school district if the improvements
had not been exempted from taxation, the percentage of the
improvement that may be exempted from taxation may exceed
seventy-five per cent, and the exemption may be granted for up to
thirty years, without the approval of the board of education as
otherwise required under division (D)(2) of this section.

(2) Improvements with respect to a parcel may be exempted
from taxation under division (B) of this section, and improvements
to parcels within an incentive district may be exempted from
taxation under division (C) of this section, for up to ten years
or, with the approval under this paragraph of the board of
education of the city, local, or exempted village school district
within which the parcel or district is located, for up to thirty
years. The percentage of the improvement exempted from taxation
may, with such approval, exceed seventy-five per cent, but shall
not exceed one hundred per cent. Not later than forty-five
business days prior to adopting an ordinance under this section
declaring improvements to be a public purpose that is subject to
approval by a board of education under this division, the
legislative authority shall deliver to the board of education a
notice stating its intent to adopt an ordinance making that
declaration. The notice regarding improvements with respect to a
parcel under division (B) of this section shall identify the
parcels for which improvements are to be exempted from taxation,
provide an estimate of the true value in money of the
improvements, specify the period for which the improvements would
be exempted from taxation and the percentage of the improvement
that would be exempted, and indicate the date on which the
legislative authority intends to adopt the ordinance. The notice
regarding improvements to parcels within an incentive district
under division (C) of this section shall delineate the boundaries
of the district, specifically identify each parcel within the
district, identify each anticipated improvement in the district,
provide an estimate of the true value in money of each such
improvement, specify the life of the district and the percentage
of improvements that would be exempted, and indicate the date on
which the legislative authority intends to adopt the ordinance.
The board of education, by resolution adopted by a majority of the
board, may approve the exemption for the period or for the
exemption percentage specified in the notice; may disapprove the
exemption for the number of years in excess of ten, may disapprove
the exemption for the percentage of the improvement to be exempted
in excess of seventy-five per cent, or both; or may approve the
exemption on the condition that the legislative authority and the
board negotiate an agreement providing for compensation to the
school district equal in value to a percentage of the amount of
taxes exempted in the eleventh and subsequent years of the
exemption period or, in the case of exemption percentages in
excess of seventy-five per cent, compensation equal in value to a
percentage of the taxes that would be payable on the portion of
the improvement in excess of seventy-five per cent were that
portion to be subject to taxation, or other mutually agreeable compensation. If an agreement is negotiated between the legislative authority and the board to compensate the school district for all or part of the taxes exempted, including agreements for payments in lieu of taxes under section 5709.42 of the Revised Code, the legislative authority shall compensate the joint vocational school district within which the parcel or district is located at the same rate and under the same terms received by the city, local, or exempted village school district.

(3) The board of education shall certify its resolution to the legislative authority not later than fourteen days prior to the date the legislative authority intends to adopt the ordinance as indicated in the notice. If the board of education and the legislative authority negotiate a mutually acceptable compensation agreement, the ordinance may declare the improvements a public purpose for the number of years specified in the ordinance or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the ordinance. In either case, if the board and the legislative authority fail to negotiate a mutually acceptable compensation agreement, the ordinance may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy-five per cent of the improvements from taxation. If the board fails to certify a resolution to the legislative authority within the time prescribed by this division, the legislative authority thereupon may adopt the ordinance and may declare the improvements a public purpose for up to thirty years, or, in the case of exemption percentages proposed in excess of seventy-five per cent, for the exemption percentage specified in the ordinance. The legislative authority may adopt the ordinance at any time after the board of education certifies its resolution approving the exemption to the legislative authority, or, if the board approves the exemption on the condition that a mutually acceptable compensation agreement be
negotiated, at any time after the compensation agreement is agreed to by the board and the legislative authority.

(4) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of exemptions by the board is not required under division (D) of this section. If a board of education has adopted a resolution allowing a legislative authority to deliver the notice required under division (D) of this section fewer than forty-five business days prior to the legislative authority's adoption of the ordinance, the legislative authority shall deliver the notice to the board not later than the number of days prior to such adoption as prescribed by the board in its resolution. If a board of education adopts a resolution waiving its right to approve agreements or shortening the notification period, the board shall certify a copy of the resolution to the legislative authority. If the board of education rescinds such a resolution, it shall certify notice of the rescission to the legislative authority.

(5) If the legislative authority is not required by division (D) of this section to notify the board of education of the legislative authority's intent to declare improvements to be a public purpose, the legislative authority shall comply with the notice requirements imposed under section 5709.83 of the Revised Code, unless the board has adopted a resolution under that section waiving its right to receive such a notice.

(E)(1) If a proposed ordinance under division (C)(1) of this section exempts improvements with respect to a parcel within an incentive district for more than ten years, or the percentage of the improvement exempted from taxation exceeds seventy-five percent, not later than forty-five business days prior to adopting the ordinance the legislative authority of the municipal corporation shall deliver to the board of county commissioners of...
the county within which the incentive district will be located a notice that states its intent to adopt an ordinance creating an incentive district. The notice shall include a copy of the proposed ordinance, identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period of time for which the improvements would be exempted from taxation, specify the percentage of the improvements that would be exempted from taxation, and indicate the date on which the legislative authority intends to adopt the ordinance.

(2) The board of county commissioners, by resolution adopted by a majority of the board, may object to the exemption for the number of years in excess of ten, may object to the exemption for the percentage of the improvement to be exempted in excess of seventy-five per cent, or both. If the board of county commissioners objects, the board may negotiate a mutually acceptable compensation agreement with the legislative authority. In no case shall the compensation provided to the board exceed the property taxes forgone due to the exemption. If the board of county commissioners objects, and the board and legislative authority fail to negotiate a mutually acceptable compensation agreement, the ordinance adopted under division (C)(1) of this section shall provide to the board compensation in the eleventh and subsequent years of the exemption period equal in value to not more than fifty per cent of the taxes that would be payable to the county or, if the board's objection includes an objection to an exemption percentage in excess of seventy-five per cent, compensation equal in value to not more than fifty per cent of the taxes that would be payable to the county, on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation. The board of county commissioners shall certify its resolution to the legislative authority not later than thirty days after receipt of the notice.
(3) If the board of county commissioners does not object or fails to certify its resolution objecting to an exemption within thirty days after receipt of the notice, the legislative authority may adopt the ordinance, and no compensation shall be provided to the board of county commissioners. If the board timely certifies its resolution objecting to the ordinance, the legislative authority may adopt the ordinance at any time after a mutually acceptable compensation agreement is agreed to by the board and the legislative authority, or, if no compensation agreement is negotiated, at any time after the legislative authority agrees in the proposed ordinance to provide compensation to the board of fifty per cent of the taxes that would be payable to the county in the eleventh and subsequent years of the exemption period or on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation.

(F) Service payments in lieu of taxes that are attributable to any amount by which the effective tax rate of either a renewal levy with an increase or a replacement levy exceeds the effective tax rate of the levy renewed or replaced, or that are attributable to an additional levy, for a levy authorized by the voters for any of the following purposes on or after January 1, 2006, and which are provided pursuant to an ordinance creating an incentive district under division (C)(1) of this section that is adopted on or after January 1, 2006, shall be distributed to the appropriate taxing authority as required under division (C) of section 5709.42 of the Revised Code in an amount equal to the amount of taxes from that additional levy or from the increase in the effective tax rate of such renewal or replacement levy that would have been payable to that taxing authority from the following levies were it not for the exemption authorized under division (C) of this section:

(1) A tax levied under division (L) of section 5705.19 or
section 5705.191 or 5705.222 of the Revised Code for community mental retardation and developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code;

(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;

(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;

(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or facilities;

(5) A tax levied under section 5705.23 of the Revised Code for library purposes;

(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;

(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;

(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;

(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;

(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;

(11) A tax levied under section 5705.191 of the Revised Code
for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;

(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.

(G) An exemption from taxation granted under this section commences with the tax year specified in the ordinance so long as the year specified in the ordinance commences after the effective date of the ordinance. If the ordinance specifies a year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the tax year in which an exempted improvement first appears on the tax list and duplicate of real and public utility property and that commences after the effective date of the ordinance. In lieu of stating a specific year, the ordinance may provide that the exemption commences in the tax year in which the value of an improvement exceeds a specified amount or in which the construction of one or more improvements is completed, provided that such tax year commences after the effective date of the ordinance. With respect to the exemption of improvements to parcels under division (B) of this section, the ordinance may allow for the exemption to commence in different tax years on a parcel-by-parcel basis, with a separate exemption term specified for each parcel.

Except as otherwise provided in this division, the exemption ends on the date specified in the ordinance as the date the improvement ceases to be a public purpose or the incentive district expires, or ends on the date on which the public infrastructure improvements and housing renovations are paid in full from the municipal public improvement tax increment equivalent fund established under division (A) of section 5709.43 of the Revised Code, whichever occurs first. The exemption of an
improvement with respect to a parcel or within an incentive district may end on a later date, as specified in the ordinance, if the legislative authority and the board of education of the city, local, or exempted village school district within which the parcel or district is located have entered into a compensation agreement under section 5709.82 of the Revised Code with respect to the improvement, and the board of education has approved the term of the exemption under division (D)(2) of this section, but in no case shall the improvement be exempted from taxation for more than thirty years. Exemptions shall be claimed and allowed in the same manner as in the case of other real property exemptions. If an exemption status changes during a year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in tax exemption status during the year.

(H) Additional municipal financing of public infrastructure improvements and housing renovations may be provided by any methods that the municipal corporation may otherwise use for financing such improvements or renovations. If the municipal corporation issues bonds or notes to finance the public infrastructure improvements and housing renovations and pledges money from the municipal public improvement tax increment equivalent fund to pay the interest on and principal of the bonds or notes, the bonds or notes are not subject to Chapter 133. of the Revised Code.

(I) The municipal corporation, not later than fifteen days after the adoption of an ordinance under this section, shall submit to the director of development services a copy of the ordinance. On or before the thirty-first day of March of each year, the municipal corporation shall submit a status report to the director of development services. The report shall indicate, in the manner prescribed by the director, the progress of the project during each year that an exemption remains in effect,
including a summary of the receipts from service payments in lieu of taxes; expenditures of money from the funds created under section 5709.43 of the Revised Code; a description of the public infrastructure improvements and housing renovations financed with such expenditures; and a quantitative summary of changes in employment and private investment resulting from each project.

(J) Nothing in this section shall be construed to prohibit a legislative authority from declaring to be a public purpose improvements with respect to more than one parcel.

(K) If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under this section.

Sec. 5709.73. (A) As used in this section and section 5709.74 of the Revised Code:

(1) "Business day" means a day of the week excluding Saturday, Sunday, and a legal holiday as defined in section 1.14 of the Revised Code.

(2) "Further improvements" or "improvements" means the increase in the assessed value of real property that would first appear on the tax list and duplicate of real and public utility property after the effective date of a resolution adopted under this section were it not for the exemption granted by that resolution. For purposes of division (B) of this section, "improvements" do not include any property used or to be used for residential purposes. For this purpose, "property that is used or to be used for residential purposes" means property that, as improved, is used or to be used for purposes that would cause the tax commissioner to classify the property as residential property.
in accordance with rules adopted by the commissioner under section 5713.041 of the Revised Code.

(3) "Housing renovation" means a project carried out for residential purposes.

(4) "Incentive district" has the same meaning as in section 5709.40 of the Revised Code, except that a blighted area is in the unincorporated area of a township.

(5) "Project" and "public infrastructure improvement" have the same meanings as in section 5709.40 of the Revised Code.

(B) A board of township trustees may, by unanimous vote, adopt a resolution that declares to be a public purpose any public infrastructure improvements made that are necessary for the development of certain parcels of land located in the unincorporated area of the township. Except with the approval under division (D) of this section of the board of education of each city, local, or exempted village school district within which the improvements are located, the resolution may exempt from real property taxation not more than seventy-five per cent of further improvements to a parcel of land that directly benefits from the public infrastructure improvements, for a period of not more than ten years. The resolution shall specify the percentage of the further improvements to be exempted and the life of the exemption.

(C)(1) A board of township trustees may adopt, by unanimous vote, a resolution creating an incentive district and declaring improvements to parcels within the district to be a public purpose and, except as provided in division (F) of this section, exempt from taxation as provided in this section, but no board of township trustees of a township that has a population that exceeds twenty-five thousand, as shown by the most recent federal decennial census, shall adopt a resolution that creates an incentive district if the sum of the taxable value of real
property in the proposed district for the preceding tax year and the taxable value of all real property in the township that would have been taxable in the preceding year were it not for the fact that the property was in an existing incentive district and therefore exempt from taxation exceeds twenty-five per cent of the taxable value of real property in the township for the preceding tax year. The district shall be located within the unincorporated area of the township and shall not include any territory that is included within a district created under division (B) of section 5709.78 of the Revised Code. The resolution shall delineate the boundary of the district and specifically identify each parcel within the district. A district may not include any parcel that is or has been exempted from taxation under division (B) of this section or that is or has been within another district created under this division. A resolution may create more than one district, and more than one resolution may be adopted under division (C)(1) of this section.

(2) Not later than thirty days prior to adopting a resolution under division (C)(1) of this section, if the township intends to apply for exemptions from taxation under section 5709.911 of the Revised Code on behalf of owners of real property located within the proposed incentive district, the board shall conduct a public hearing on the proposed resolution. Not later than thirty days prior to the public hearing, the board shall give notice of the public hearing and the proposed resolution by first class mail to every real property owner whose property is located within the boundaries of the proposed incentive district that is the subject of the proposed resolution.

(3)(a) A resolution adopted under division (C)(1) of this section shall specify the life of the incentive district and the percentage of the improvements to be exempted, shall designate the public infrastructure improvements made, to be made, or in the
process of being made, that benefit or serve, or, once made, will benefit or serve parcels in the district. The resolution also shall identify one or more specific projects being, or to be, undertaken in the district that place additional demand on the public infrastructure improvements designated in the resolution. The project identified may, but need not be, the project under division (C)(3)(b) of this section that places real property in use for commercial or industrial purposes.

A resolution adopted under division (C)(1) of this section on or after March 30, 2006, shall not designate police or fire equipment as public infrastructure improvements, and no service payment provided for in section 5709.74 of the Revised Code and received by the township under the resolution shall be used for police or fire equipment.

(b) A resolution adopted under division (C)(1) of this section may authorize the use of service payments provided for in section 5709.74 of the Revised Code for the purpose of housing renovations within the incentive district, provided that the resolution also designates public infrastructure improvements that benefit or serve the district, and that a project within the district places real property in use for commercial or industrial purposes. Service payments may be used to finance or support loans, deferred loans, and grants to persons for the purpose of housing renovations within the district. The resolution shall designate the parcels within the district that are eligible for housing renovations. The resolution shall state separately the amount or the percentages of the expected aggregate service payments that are designated for each public infrastructure improvement and for the purpose of housing renovations.

(4) Except with the approval of the board of education of each city, local, or exempted village school district within the territory of which the incentive district is or will be located,
and subject to division (E) of this section, the life of an
incentive district shall not exceed ten years, and the percentage
of improvements to be exempted shall not exceed seventy-five per
cent. With approval of the board of education, the life of a
district may be not more than thirty years, and the percentage of
improvements to be exempted may be not more than one hundred per
cent. The approval of a board of education shall be obtained in
the manner provided in division (D) of this section.

(D) Improvements with respect to a parcel may be exempted
from taxation under division (B) of this section, and improvements
to parcels within an incentive district may be exempted from
taxation under division (C) of this section, for up to ten years
or, with the approval of the board of education of the city,
local, or exempted village school district within which the parcel
or district is located, for up to thirty years. The percentage of
the improvements exempted from taxation may, with such approval,
exceed seventy-five per cent, but shall not exceed one hundred per
cent. Not later than forty-five business days prior to adopting a
resolution under this section declaring improvements to be a
public purpose that is subject to approval by a board of education
under this division, the board of township trustees shall deliver
to the board of education a notice stating its intent to adopt a
resolution making that declaration. The notice regarding
improvements with respect to a parcel under division (B) of this
section shall identify the parcels for which improvements are to
be exempted from taxation, provide an estimate of the true value
in money of the improvements, specify the period for which the
improvements would be exempted from taxation and the percentage of
the improvements that would be exempted, and indicate the date on
which the board of township trustees intends to adopt the
resolution. The notice regarding improvements made under division
(C) of this section to parcels within an incentive district shall
delineate the boundaries of the district, specifically identify
each parcel within the district, identify each anticipated improvement in the district, provide an estimate of the true value in money of each such improvement, specify the life of the district and the percentage of improvements that would be exempted, and indicate the date on which the board of township trustees intends to adopt the resolution. The board of education, by resolution adopted by a majority of the board, may approve the exemption for the period or for the exemption percentage specified in the notice; may disapprove the exemption for the number of years in excess of ten, may disapprove the exemption for the percentage of the improvements to be exempted in excess of seventy-five per cent, or both; or may approve the exemption on the condition that the board of township trustees and the board of education negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period or, in the case of exemption percentages in excess of seventy-five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvements in excess of seventy-five per cent were that portion to be subject to taxation, or other mutually agreeable compensation.

The board of education shall certify its resolution to the board of township trustees not later than fourteen days prior to the date the board of township trustees intends to adopt the resolution as indicated in the notice. If the board of education and the board of township trustees negotiate a mutually acceptable compensation agreement, the resolution may declare the improvements a public purpose for the number of years specified in the resolution or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the resolution. In either case, if the board of education and the board of township trustees fail to negotiate a mutually
acceptable compensation agreement, the resolution may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy-five per cent of the improvements from taxation. If the board of education fails to certify a resolution to the board of township trustees within the time prescribed by this section, the board of township trustees thereupon may adopt the resolution and may declare the improvements a public purpose for up to thirty years or, in the case of exemption percentages proposed in excess of seventy-five per cent, for the exemption percentage specified in the resolution. The board of township trustees may adopt the resolution at any time after the board of education certifies its resolution approving the exemption to the board of township trustees, or, if the board of education approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board of education and the board of township trustees. If a mutually acceptable compensation agreement is negotiated between the board of township trustees and the board of education, including agreements for payments in lieu of taxes under section 5709.74 of the Revised Code, the board of township trustees shall compensate the joint vocational school district within which the parcel or district is located at the same rate and under the same terms received by the city, local, or exempted village school district.

If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of such exemptions by the board of education is not required under division (D) of this section. If a board of education has adopted a resolution allowing a board of township trustees to deliver the notice required under division (D) of this section fewer than forty-five business days prior to adoption of the resolution by the board of township
trustees, the board of township trustees shall deliver the notice to the board of education not later than the number of days prior to the adoption as prescribed by the board of education in its resolution. If a board of education adopts a resolution waiving its right to approve exemptions or shortening the notification period, the board of education shall certify a copy of the resolution to the board of township trustees. If the board of education rescinds the resolution, it shall certify notice of the rescission to the board of township trustees.

If the board of township trustees is not required by division (D) of this section to notify the board of education of the board of township trustees' intent to declare improvements to be a public purpose, the board of township trustees shall comply with the notice requirements imposed under section 5709.83 of the Revised Code before taking formal action to adopt the resolution making that declaration, unless the board of education has adopted a resolution under that section waiving its right to receive the notice.

(E)(1) If a proposed resolution under division (C)(1) of this section exempts improvements with respect to a parcel within an incentive district for more than ten years, or the percentage of the improvement exempted from taxation exceeds seventy-five percent, not later than forty-five business days prior to adopting the resolution the board of township trustees shall deliver to the board of county commissioners of the county within which the incentive district is or will be located a notice that states its intent to adopt a resolution creating an incentive district. The notice shall include a copy of the proposed resolution, identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period of time for which the improvements would be exempted from taxation, specify the
percentage of the improvements that would be exempted from taxation, and indicate the date on which the board of township trustees intends to adopt the resolution.

(2) The board of county commissioners, by resolution adopted by a majority of the board, may object to the exemption for the number of years in excess of ten, may object to the exemption for the percentage of the improvement to be exempted in excess of seventy-five per cent, or both. If the board of county commissioners objects, the board may negotiate a mutually acceptable compensation agreement with the board of township trustees. In no case shall the compensation provided to the board of county commissioners exceed the property taxes foregone due to the exemption. If the board of county commissioners objects, and the board of county commissioners and board of township trustees fail to negotiate a mutually acceptable compensation agreement, the resolution adopted under division (C)(1) of this section shall provide to the board of county commissioners compensation in the eleventh and subsequent years of the exemption period equal in value to not more than fifty per cent of the taxes that would be payable to the county or, if the board of county commissioner's objection includes an objection to an exemption percentage in excess of seventy-five per cent, compensation equal in value to not more than fifty per cent of the taxes that would be payable to the county, on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation. The board of county commissioners shall certify its resolution to the board of township trustees not later than thirty days after receipt of the notice.

(3) If the board of county commissioners does not object or fails to certify its resolution objecting to an exemption within thirty days after receipt of the notice, the board of township trustees may adopt its resolution, and no compensation shall be
provided to the board of county commissioners. If the board of county
commissioners timely certifies its resolution objecting to the trustees' resolution, the board of township trustees may adopt its resolution at any time after a mutually acceptable compensation agreement is agreed to by the board of county commissioners and the board of township trustees, or, if no compensation agreement is negotiated, at any time after the board of township trustees agrees in the proposed resolution to provide compensation to the board of county commissioners of fifty per cent of the taxes that would be payable to the county in the eleventh and subsequent years of the exemption period or on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation.

(F) Service payments in lieu of taxes that are attributable to any amount by which the effective tax rate of either a renewal levy with an increase or a replacement levy exceeds the effective tax rate of the levy renewed or replaced, or that are attributable to an additional levy, for a levy authorized by the voters for any of the following purposes on or after January 1, 2006, and which are provided pursuant to a resolution creating an incentive district under division (C)(1) of this section that is adopted on or after January 1, 2006, shall be distributed to the appropriate taxing authority as required under division (C) of section 5709.74 of the Revised Code in an amount equal to the amount of taxes from that additional levy or from the increase in the effective tax rate of such renewal or replacement levy that would have been payable to that taxing authority from the following levies were it not for the exemption authorized under division (C) of this section:

(1) A tax levied under division (L) of section 5705.19 or section 5705.191 or 5705.222 of the Revised Code for community mental retardation and developmental disabilities programs and...
services pursuant to Chapter 5126. of the Revised Code;

(2) A tax levied under division (Y) of section 5705.19 of the Revised Code for providing or maintaining senior citizens services or facilities;

(3) A tax levied under section 5705.22 of the Revised Code for county hospitals;

(4) A tax levied by a joint-county district or by a county under section 5705.19, 5705.191, or 5705.221 of the Revised Code for alcohol, drug addiction, and mental health services or families;

(5) A tax levied under section 5705.23 of the Revised Code for library purposes;

(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;

(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;

(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;

(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;

(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;

(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public
health and hospitalization; and support of general hospitals;

(12) A tax levied under section 3709.29 of the Revised Code
for a general health district program.

(G) An exemption from taxation granted under this section
commences with the tax year specified in the resolution so long as
the year specified in the resolution commences after the effective
date of the resolution. If the resolution specifies a year
commencing before the effective date of the resolution or
specifies no year whatsoever, the exemption commences with the tax
year in which an exempted improvement first appears on the tax
list and duplicate of real and public utility property and that
commences after the effective date of the resolution. In lieu of
stating a specific year, the resolution may provide that the
exemption commences in the tax year in which the value of an
improvement exceeds a specified amount or in which the
construction of one or more improvements is completed, provided
that such tax year commences after the effective date of the
resolution. With respect to the exemption of improvements to
parcels under division (B) of this section, the resolution may
allow for the exemption to commence in different tax years on a
parcel-by-parcel basis, with a separate exemption term specified
for each parcel.

Except as otherwise provided in this division, the exemption
ends on the date specified in the resolution as the date the
improvement ceases to be a public purpose or the incentive
district expires, or ends on the date on which the public
infrastructure improvements and housing renovations are paid in
full from the township public improvement tax increment equivalent
fund established under section 5709.75 of the Revised Code,
whichever occurs first. The exemption of an improvement with
respect to a parcel or within an incentive district may end on a
later date, as specified in the resolution, if the board of
township trustees and the board of education of the city, local, or exempted village school district within which the parcel or district is located have entered into a compensation agreement under section 5709.82 of the Revised Code with respect to the improvement and the board of education has approved the term of the exemption under division (D) of this section, but in no case shall the improvement be exempted from taxation for more than thirty years. The board of township trustees may, by majority vote, adopt a resolution permitting the township to enter into such agreements as the board finds necessary or appropriate to provide for the construction or undertaking of public infrastructure improvements and housing renovations. Any exemption shall be claimed and allowed in the same or a similar manner as in the case of other real property exemptions. If an exemption status changes during a tax year, the procedure for the apportionment of the taxes for that year is the same as in the case of other changes in tax exemption status during the year.

(H) The board of township trustees may issue the notes of the township to finance all costs pertaining to the construction or undertaking of public infrastructure improvements and housing renovations made pursuant to this section. The notes shall be signed by the board and attested by the signature of the township fiscal officer, shall bear interest not to exceed the rate provided in section 9.95 of the Revised Code, and are not subject to Chapter 133. of the Revised Code. The resolution authorizing the issuance of the notes shall pledge the funds of the township public improvement tax increment equivalent fund established pursuant to section 5709.75 of the Revised Code to pay the interest on and principal of the notes. The notes, which may contain a clause permitting prepayment at the option of the board, shall be offered for sale on the open market or given to the vendor or contractor if no sale is made.
(I) The township, not later than fifteen days after the adoption of a resolution under this section, shall submit to the director of development services a copy of the resolution. On or before the thirty-first day of March of each year, the township shall submit a status report to the director of development services. The report shall indicate, in the manner prescribed by the director, the progress of the project during each year that the exemption remains in effect, including a summary of the receipts from service payments in lieu of taxes; expenditures of money from the fund created under section 5709.75 of the Revised Code; a description of the public infrastructure improvements and housing renovations financed with the expenditures; and a quantitative summary of changes in private investment resulting from each project.

(J) Nothing in this section shall be construed to prohibit a board of township trustees from declaring to be a public purpose improvements with respect to more than one parcel.

If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under this section.

(K) A board of township trustees that adopted a resolution under this section prior to July 21, 1994, may amend that resolution to include any additional public infrastructure improvement. A board of township trustees that seeks by the amendment to utilize money from its township public improvement tax increment equivalent fund for land acquisition in aid of industry, commerce, distribution, or research, demolition on private property, or stormwater and flood remediation projects may do so provided that the board currently is a party to a
hold-harmless agreement with the board of education of the city, local, or exempted village school district within the territory of which are located the parcels that are subject to an exemption. For the purposes of this division, a "hold-harmless agreement" means an agreement under which the board of township trustees agrees to compensate the school district for one hundred per cent of the tax revenue that the school district would have received from further improvements to parcels designated in the resolution were it not for the exemption granted by the resolution.

(L) Notwithstanding the limitation prescribed by division (D) of this section on the number of years that improvements to a parcel or parcels may be exempted from taxation, a board of trustees of a township with a population of fifteen thousand or more may amend a resolution originally adopted under this section before December 31, 1994, to extend the exemption of improvements to the parcel or parcels included in such resolution for an additional period not to exceed fifteen years. The amendment shall not increase the percentage of improvements to the parcel or parcels exempted from taxation. The board of township trustees shall comply with the notice requirements imposed under section 5709.83 of the Revised Code before taking formal action to adopt an amendment authorized under this division unless the board of education has adopted a resolution under that section waiving its right to receive the notice. The board of township trustees shall deliver an identical notice to the board of county commissioners of each county in which the exempted parcels are located.

Sec. 5709.78. (A) A board of county commissioners may, by resolution, declare improvements to certain parcels of real property located in the unincorporated territory of the county to be a public purpose. Except with the approval under division (C) of this section of the board of education of each city, local, or exempted village school district within which the improvements are
located, not more than seventy-five per cent of an improvement
thus declared to be a public purpose may be exempted from real
property taxation, for a period of not more than ten years. The
resolution shall specify the percentage of the improvement to be
exempted and the life of the exemption.

A resolution adopted under this division shall designate the
specific public infrastructure improvements made, to be made, or
in the process of being made by the county that directly benefit,
or that once made will directly benefit, the parcels for which
improvements are declared to be a public purpose. The service
payments provided for in section 5709.79 of the Revised Code shall
be used to finance the public infrastructure improvements
designated in the resolution, or as provided in section 5709.80 of
the Revised Code.

(B)(1) A board of county commissioners may adopt a resolution
creating an incentive district and declaring improvements to
parcels within the district to be a public purpose and, except as
provided in division (E) of this section, exempt from taxation as
provided in this section, but no board of county commissioners of
a county that has a population that exceeds twenty-five thousand,
as shown by the most recent federal decennial census, shall adopt
a resolution that creates an incentive district if the sum of the
taxable value of real property in the proposed district for the
preceding tax year and the taxable value of all real property in
the county that would have been taxable in the preceding year were
it not for the fact that the property was in an existing incentive
district and therefore exempt from taxation exceeds twenty-five
per cent of the taxable value of real property in the county for
the preceding tax year. The district shall be located within the
unincorporated territory of the county and shall not include any
territory that is included within a district created under
division (C) of section 5709.73 of the Revised Code. The
resolution shall delineate the boundary of the district and specifically identify each parcel within the district. A district may not include any parcel that is or has been exempted from taxation under division (A) of this section or that is or has been within another district created under this division. A resolution may create more than one such district, and more than one resolution may be adopted under division (B)(1) of this section.

(2) Not later than thirty days prior to adopting a resolution under division (B)(1) of this section, if the county intends to apply for exemptions from taxation under section 5709.911 of the Revised Code on behalf of owners of real property located within the proposed incentive district, the board of county commissioners shall conduct a public hearing on the proposed resolution. Not later than thirty days prior to the public hearing, the board shall give notice of the public hearing and the proposed resolution by first class mail to every real property owner whose property is located within the boundaries of the proposed incentive district that is the subject of the proposed resolution. The board also shall provide the notice by first class mail to the clerk of each township in which the proposed incentive district will be located.

(3)(a) A resolution adopted under division (B)(1) of this section shall specify the life of the incentive district and the percentage of the improvements to be exempted, shall designate the public infrastructure improvements made, to be made, or in the process of being made, that benefit or serve, or, once made, will benefit or serve parcels in the district. The resolution also shall identify one or more specific projects being, or to be, undertaken in the district that place additional demand on the public infrastructure improvements designated in the resolution. The project identified may, but need not be, the project under division (B)(3)(b) of this section that places real property in
use for commercial or industrial purposes.

A resolution adopted under division (B)(1) of this section on or after March 30, 2006, shall not designate police or fire equipment as public infrastructure improvements, and no service payment provided for in section 5709.79 of the Revised Code and received by the county under the resolution shall be used for police or fire equipment.

(b) A resolution adopted under division (B)(1) of this section may authorize the use of service payments provided for in section 5709.79 of the Revised Code for the purpose of housing renovations within the incentive district, provided that the resolution also designates public infrastructure improvements that benefit or serve the district, and that a project within the district places real property in use for commercial or industrial purposes. Service payments may be used to finance or support loans, deferred loans, and grants to persons for the purpose of housing renovations within the district. The resolution shall designate the parcels within the district that are eligible for housing renovations. The resolution shall state separately the amount or the percentages of the expected aggregate service payments that are designated for each public infrastructure improvement and for the purpose of housing renovations.

(4) Except with the approval of the board of education of each city, local, or exempted village school district within the territory of which the incentive district is or will be located, and subject to division (D) of this section, the life of an incentive district shall not exceed ten years, and the percentage of improvements to be exempted shall not exceed seventy-five percent. With approval of the board of education, the life of a district may be not more than thirty years, and the percentage of improvements to be exempted may be not more than one hundred percent. The approval of a board of education shall be obtained in
the manner provided in division (C) of this section.

(C)(1) Improvements with respect to a parcel may be exempted from taxation under division (A) of this section, and improvements to parcels within an incentive district may be exempted from taxation under division (B) of this section, for up to ten years or, with the approval of the board of education of each city, local, or exempted village school district within which the parcel or district is located, for up to thirty years. The percentage of the improvements exempted from taxation may, with such approval, exceed seventy-five per cent, but shall not exceed one hundred per cent. Not later than forty-five business days prior to adopting a resolution under this section declaring improvements to be a public purpose that is subject to the approval of a board of education under this division, the board of county commissioners shall deliver to the board of education a notice stating its intent to adopt a resolution making that declaration. The notice regarding improvements with respect to a parcel under division (A) of this section shall identify the parcels for which improvements are to be exempted from taxation, provide an estimate of the true value in money of the improvements, specify the period for which the improvements would be exempted from taxation and the percentage of the improvements that would be exempted, and indicate the date on which the board of county commissioners intends to adopt the resolution. The notice regarding improvements to parcels within an incentive district under division (B) of this section shall delineate the boundaries of the district, specifically identify each parcel within the district, identify each anticipated improvement in the district, provide an estimate of the true value in money of each such improvement, specify the life of the district and the percentage of improvements that would be exempted, and indicate the date on which the board of county commissioners intends to adopt the resolution. The board of education, by resolution adopted by a majority of the board, may...
approve the exemption for the period or for the exemption percentage specified in the notice; may disapprove the exemption for the number of years in excess of ten, may disapprove the exemption for the percentage of the improvements to be exempted in excess of seventy-five per cent, or both; or may approve the exemption on the condition that the board of county commissioners and the board of education negotiate an agreement providing for compensation to the school district equal in value to a percentage of the amount of taxes exempted in the eleventh and subsequent years of the exemption period or, in the case of exemption percentages in excess of seventy-five per cent, compensation equal in value to a percentage of the taxes that would be payable on the portion of the improvements in excess of seventy-five per cent were that portion to be subject to taxation, or other mutually agreeable compensation.

(2) The board of education shall certify its resolution to the board of county commissioners not later than fourteen days prior to the date the board of county commissioners intends to adopt its resolution as indicated in the notice. If the board of education and the board of county commissioners negotiate a mutually acceptable compensation agreement, the resolution of the board of county commissioners may declare the improvements a public purpose for the number of years specified in that resolution or, in the case of exemption percentages in excess of seventy-five per cent, for the exemption percentage specified in the resolution. In either case, if the board of education and the board of county commissioners fail to negotiate a mutually acceptable compensation agreement, the resolution may declare the improvements a public purpose for not more than ten years, and shall not exempt more than seventy-five per cent of the improvements from taxation. If the board of education fails to certify a resolution to the board of county commissioners within the time prescribed by this section, the board of county
commissioners thereupon may adopt the resolution and may declare the improvements a public purpose for up to thirty years or, in the case of exemption percentages proposed in excess of seventy-five per cent, for the exemption percentage specified in the resolution. The board of county commissioners may adopt the resolution at any time after the board of education certifies its resolution approving the exemption to the board of county commissioners, or, if the board of education approves the exemption on the condition that a mutually acceptable compensation agreement be negotiated, at any time after the compensation agreement is agreed to by the board of education and the board of county commissioners. If a mutually acceptable compensation agreement is negotiated between the board of county commissioners and the board of education, including agreements for payments in lieu of taxes under section 5709.79 of the Revised Code, the board of county commissioners shall compensate the joint vocational school district within which the parcel or district is located at the same rate and under the same terms received by the city, local, or exempted village school district.

(3) If a board of education has adopted a resolution waiving its right to approve exemptions from taxation under this section and the resolution remains in effect, approval of such exemptions by the board of education is not required under division (C) of this section. If a board of education has adopted a resolution allowing a board of county commissioners to deliver the notice required under division (C) of this section fewer than forty-five business days prior to approval of the resolution by the board of county commissioners, the board of county commissioners shall deliver the notice to the board of education not later than the number of days prior to such approval as prescribed by the board of education in its resolution. If a board of education adopts a resolution waiving its right to approve exemptions or shortening the notification period, the board of education shall certify a
copy of the resolution to the board of county commissioners. If
the board of education rescinds such a resolution, it shall
certify notice of the rescission to the board of county
commissioners.

(D)(1) If a proposed resolution under division (B)(1) of this
section exempts improvements with respect to a parcel within an
incentive district for more than ten years, or the percentage of
the improvement exempted from taxation exceeds seventy-five per
cent, not later than forty-five business days prior to adopting
the resolution the board of county commissioners shall deliver to
the board of township trustees of any township within which the
incentive district is or will be located a notice that states its
intent to adopt a resolution creating an incentive district. The
notice shall include a copy of the proposed resolution, identify
the parcels for which improvements are to be exempted from
taxation, provide an estimate of the true value in money of the
improvements, specify the period of time for which the
improvements would be exempted from taxation, specify the
percentage of the improvements that would be exempted from
taxation, and indicate the date on which the board intends to
adopt the resolution.

(2) The board of township trustees, by resolution adopted by
a majority of the board, may object to the exemption for the
number of years in excess of ten, may object to the exemption for
the percentage of the improvement to be exempted in excess of
seventy-five per cent, or both. If the board of township trustees
objects, the board of township trustees may negotiate a mutually
acceptable compensation agreement with the board of county
commissioners. In no case shall the compensation provided to the
board of township trustees exceed the property taxes forgone due
to the exemption. If the board of township trustees objects, and
the board of township trustees and the board of county
commissioners.
commissioners fail to negotiate a mutually acceptable compensation agreement, the resolution adopted under division (B)(1) of this section shall provide to the board of township trustees compensation in the eleventh and subsequent years of the exemption period equal in value to not more than fifty per cent of the taxes that would be payable to the township or, if the board of township trustee's objection includes an objection to an exemption percentage in excess of seventy-five per cent, compensation equal in value to not more than fifty per cent of the taxes that would be payable to the township on the portion of the improvement in excess of seventy-five per cent, were that portion to be subject to taxation. The board of township trustees shall certify its resolution to the board of county commissioners not later than thirty days after receipt of the notice.

(3) If the board of township trustees does not object or fails to certify a resolution objecting to an exemption within thirty days after receipt of the notice, the board of county commissioners may adopt its resolution, and no compensation shall be provided to the board of township trustees. If the board of township trustees certifies its resolution objecting to the commissioners' resolution, the board of county commissioners may adopt its resolution at any time after a mutually acceptable compensation agreement is agreed to by the board of county commissioners and the board of township trustees. If the board of township trustees certifies a resolution objecting to the commissioners' resolution, the board of county commissioners may adopt its resolution at any time after a mutually acceptable compensation agreement is agreed to by the board of county commissioners and the board of township trustees, or, if no compensation agreement is negotiated, at any time after the board of county commissioners in the proposed resolution to provide compensation to the board of township trustees of fifty per cent of the taxes that would be payable to the township in the eleventh
and subsequent years of the exemption period or on the portion of
the improvement in excess of seventy-five per cent, were that
portion to be subject to taxation.

(E) Service payments in lieu of taxes that are attributable
to any amount by which the effective tax rate of either a renewal
levy with an increase or a replacement levy exceeds the effective
tax rate of the levy renewed or replaced, or that are attributable
to an additional levy, for a levy authorized by the voters for any
of the following purposes on or after January 1, 2006, and which
are provided pursuant to a resolution creating an incentive
district under division (B)(1) of this section that is adopted on
or after January 1, 2006, shall be distributed to the appropriate
taxing authority as required under division (D) of section 5709.79
of the Revised Code in an amount equal to the amount of taxes from
that additional levy or from the increase in the effective tax
rate of such renewal or replacement levy that would have been
payable to that taxing authority from the following levies were it
not for the exemption authorized under division (B) of this
section:

(1) A tax levied under division (L) of section 5705.19 or
section 5705.191 or 5705.222 of the Revised Code for community
mental retardation and
developmental disabilities programs and
services pursuant to Chapter 5126. of the Revised Code;

(2) A tax levied under division (Y) of section 5705.19 of the
Revised Code for providing or maintaining senior citizens services
or facilities;

(3) A tax levied under section 5705.22 of the Revised Code
for county hospitals;

(4) A tax levied by a joint-county district or by a county
under section 5705.19, 5705.191, or 5705.221 of the Revised Code
for alcohol, drug addiction, and mental health services or
facilities;

(5) A tax levied under section 5705.23 of the Revised Code for library purposes;

(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;

(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;

(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;

(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;

(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;

(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;

(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.

(F) An exemption from taxation granted under this section commences with the tax year specified in the resolution so long as the year specified in the resolution commences after the effective date of the resolution. If the resolution specifies a year commencing before the effective date of the resolution or specifies no year whatsoever, the exemption commences with the tax
year in which an exempted improvement first appears on the tax
list and duplicate of real and public utility property and that
commences after the effective date of the resolution. In lieu of
stating a specific year, the resolution may provide that the
exemption commences in the tax year in which the value of an
improvement exceeds a specified amount or in which the
construction of one or more improvements is completed, provided
that such tax year commences after the effective date of the
resolution. With respect to the exemption of improvements to
parcels under division (A) of this section, the resolution may
allow for the exemption to commence in different tax years on a
parcel-by-parcel basis, with a separate exemption term specified
for each parcel.

Except as otherwise provided in this division, the exemption
ends on the date specified in the resolution as the date the
improvement ceases to be a public purpose or the incentive
district expires, or ends on the date on which the county can no
longer require annual service payments in lieu of taxes under
section 5709.79 of the Revised Code, whichever occurs first. The
exemption of an improvement with respect to a parcel or within an
incentive district may end on a later date, as specified in the
resolution, if the board of commissioners and the board of
education of the city, local, or exempted village school district
within which the parcel or district is located have entered into a
compensation agreement under section 5709.82 of the Revised Code
with respect to the improvement, and the board of education has
approved the term of the exemption under division (C)(1) of this
section, but in no case shall the improvement be exempted from
taxation for more than thirty years. Exemptions shall be claimed
and allowed in the same or a similar manner as in the case of
other real property exemptions. If an exemption status changes
during a tax year, the procedure for the apportionment of the
taxes for that year is the same as in the case of other changes in
tax exemption status during the year.

(G) If the board of county commissioners is not required by this section to notify the board of education of the board of county commissioners' intent to declare improvements to be a public purpose, the board of county commissioners shall comply with the notice requirements imposed under section 5709.83 of the Revised Code before taking formal action to adopt the resolution making that declaration, unless the board of education has adopted a resolution under that section waiving its right to receive such a notice.

(H) The county, not later than fifteen days after the adoption of a resolution under this section, shall submit to the director of development services a copy of the resolution. On or before the thirty-first day of March of each year, the county shall submit a status report to the director of development services. The report shall indicate, in the manner prescribed by the director, the progress of the project during each year that an exemption remains in effect, including a summary of the receipts from service payments in lieu of taxes; expenditures of money from the fund created under section 5709.80 of the Revised Code; a description of the public infrastructure improvements and housing renovations financed with such expenditures; and a quantitative summary of changes in employment and private investment resulting from each project.

(I) Nothing in this section shall be construed to prohibit a board of county commissioners from declaring to be a public purpose improvements with respect to more than one parcel.

(J) If a parcel is located in a new community district in which the new community authority imposes a community development charge on the basis of rentals received from leases of real property as described in division (L)(2) of section 349.01 of the Revised Code, the parcel may not be exempted from taxation under
Sec. 5747.01. Except as otherwise expressly provided or clearly appearing from the context, any term used in this chapter that is not otherwise defined in this section has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes or if not used in a comparable context in those laws, has the same meaning as in section 5733.40 of the Revised Code. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States relating to federal income taxes.

As used in this chapter:

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

(1) Add interest or dividends 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.

(2) Add interest or dividends 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.

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

(4) Deduct disability and survivor's benefits to the extent included in federal adjusted gross income.
(5) Deduct benefits under Title II of the Social Security Act and tier 1 railroad retirement benefits to the extent included in federal adjusted gross income under section 86 of the Internal Revenue Code.

(6) In the case of a taxpayer who is a beneficiary of a trust that makes an accumulation distribution as defined in section 665 of the Internal Revenue Code, add, for the beneficiary's taxable years beginning before 2002, the portion, if any, of such distribution that does not exceed the undistributed net income of the trust for the three taxable years preceding the taxable year in which the distribution is made to the extent that the portion was not included in the trust's taxable income for any of the trust's taxable years beginning in 2002 or thereafter.

"Undistributed net income of a trust" means the taxable income of the trust increased by (a)(i) the additions to adjusted gross income required under division (A) of this section and (ii) the personal exemptions allowed to the trust pursuant to section 642(b) of the Internal Revenue Code, and decreased by (b)(i) the deductions to adjusted gross income required under division (A) of this section, (ii) the amount of federal income taxes attributable to such income, and (iii) the amount of taxable income that has been included in the adjusted gross income of a beneficiary by reason of a prior accumulation distribution. Any undistributed net income included in the adjusted gross income of a beneficiary shall reduce the undistributed net income of the trust commencing with the earliest years of the accumulation period.

(7) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal adjusted gross income for the taxable year, had the targeted jobs credit allowed and determined under sections 38, 51, and 52 of the Internal Revenue Code not been in effect.
(8) Deduct any interest or interest equivalent on public obligations and purchase obligations to the extent that the interest or interest equivalent is included in federal adjusted gross income.

(9) Add any loss or deduct any gain resulting from the sale, exchange, or other disposition of public obligations to the extent that the loss has been deducted or the gain has been included in computing federal adjusted gross income.

(10) Deduct or add amounts, as provided under section 5747.70 of the Revised Code, related to contributions to variable college savings program accounts made or tuition units purchased pursuant to Chapter 3334. of the Revised Code.

(11)(a) Deduct, to the extent not otherwise allowable as a deduction or exclusion in computing federal or Ohio adjusted gross income for the taxable year, the amount the taxpayer paid during the taxable year for medical care insurance and qualified long-term care insurance for the taxpayer, the taxpayer's spouse, and dependents. No deduction for medical care insurance under division (A)(11) of this section shall be allowed either to any taxpayer who is eligible to participate in any subsidized health plan maintained by any employer of the taxpayer or of the taxpayer's spouse, or to any taxpayer who is entitled to, or on application would be entitled to, benefits under part A of Title XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 301, as amended. For the purposes of division (A)(11)(a) of this section, "subsidized health plan" means a health plan for which the employer pays any portion of the plan's cost. The deduction allowed under division (A)(11)(a) of this section shall be the net of any related premium refunds, related premium reimbursements, or related insurance premium dividends received during the taxable year.

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

(c) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income, any amount included in federal adjusted gross income under section 105 or not excluded under section 106 of the Internal Revenue Code solely because it relates to an accident and health plan for a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(d) For purposes of division (A)(11) of this section, "medical care" has the meaning given in section 213 of the Internal Revenue Code, subject to the special rules, limitations, and exclusions set forth therein, and "qualified long-term care" has the same meaning given in section 7702B(c) of the Internal Revenue Code. Solely for purposes of divisions (A)(11)(a) and (c) of this section, "dependent" includes a person who otherwise would be a "qualifying relative" and thus a "dependent" under section 152 of the Internal Revenue Code but for the fact that the person fails to meet the income and support limitations under section 152(d)(1)(B) and (C) of the Internal Revenue Code.

(12)(a) Deduct any amount included in federal adjusted gross income solely because the amount represents a reimbursement or refund of expenses that in any year the taxpayer had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue Code and applicable United States department of the treasury regulations. The deduction otherwise allowed under


division (A)(12)(a) of this section shall be reduced to the extent
the reimbursement is attributable to an amount the taxpayer
deducted under this section in any taxable year.

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

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

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

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

(14) Deduct an amount equal to the deposits made to, and net
investment earnings of, a medical savings account during the
taxable year, in accordance with section 3924.66 of the Revised
Code. The deduction allowed by division (A)(14) of this section
does not apply to medical savings account deposits and earnings
otherwise deducted or excluded for the current or any other
taxable year from the taxpayer's federal adjusted gross income.

(15)(a) Add an amount equal to the funds withdrawn from a
medical savings account during the taxable year, and the net
investment earnings on those funds, when the funds withdrawn were
used for any purpose other than to reimburse an account holder
for, or to pay, eligible medical expenses, in accordance with
section 3924.66 of the Revised Code;
(b) Add the amounts distributed from a medical savings account under division (A)(2) of section 3924.68 of the Revised Code during the taxable year.

(16) Add any amount claimed as a credit under section 5747.059 or 5747.65 of the Revised Code to the extent that such amount satisfies either of the following:

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

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

(17) Deduct the amount contributed by the taxpayer to an individual development account program established by a county department of job and family services pursuant to sections 329.11 to 329.14 of the Revised Code for the purpose of matching funds deposited by program participants. On request of the tax commissioner, the taxpayer shall provide any information that, in the tax commissioner's opinion, is necessary to establish the amount deducted under division (A)(17) of this section.

(18) Beginning in taxable year 2001 but not for any taxable year beginning after December 31, 2005, if the taxpayer is married and files a joint return and the combined federal adjusted gross income of the taxpayer and the taxpayer's spouse for the taxable year does not exceed one hundred thousand dollars, or if the taxpayer is single and has a federal adjusted gross income for the taxable year not exceeding fifty thousand dollars, deduct amounts paid during the taxable year for qualified tuition and fees paid to an eligible institution for the taxpayer, the taxpayer's spouse, or any dependent of the taxpayer, who is a resident of Ohio.
this state and is enrolled in or attending a program that culminates in a degree or diploma at an eligible institution. The deduction may be claimed only to the extent that qualified tuition and fees are not otherwise deducted or excluded for any taxable year from federal or Ohio adjusted gross income. The deduction may not be claimed for educational expenses for which the taxpayer claims a credit under section 5747.27 of the Revised Code.

(19) Add any reimbursement received during the taxable year of any amount the taxpayer deducted under division (A)(18) of this section in any previous taxable year to the extent the amount is not otherwise included in Ohio adjusted gross income.

(20)(a)(i) Subject to divisions (A)(20)(a)(iii), (iv), and (v) of this section, add five-sixths of the amount of depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code, including the taxpayer's proportionate or distributive share of the amount of depreciation expense allowed by that subsection to a pass-through entity in which the taxpayer has a direct or indirect ownership interest.

(ii) Subject to divisions (A)(20)(a)(iii), (iv), and (v) of this section, add five-sixths of the amount of qualifying section 179 depreciation expense, including the taxpayer's proportionate or distributive share of the amount of qualifying section 179 depreciation expense allowed to any pass-through entity in which the taxpayer has a direct or indirect ownership interest.

(iii) Subject to division (A)(20)(a)(v) of this section, for taxable years beginning in 2012 or thereafter, if the increase in income taxes withheld by the taxpayer is equal to or greater than ten per cent of income taxes withheld by the taxpayer during the taxpayer's immediately preceding taxable year, "two-thirds" shall be substituted for "five-sixths" for the purpose of divisions (A)(20)(a)(i) and (ii) of this section.
(iv) Subject to division (A)(20)(a)(v) of this section, for taxable years beginning in 2012 or thereafter, a taxpayer is not required to add an amount under division (A)(20) of this section if the increase in income taxes withheld by the taxpayer and by any pass-through entity in which the taxpayer has a direct or indirect ownership interest is equal to or greater than the sum of (I) the amount of qualifying section 179 depreciation expense and (II) the amount of depreciation expense allowed to the taxpayer by subsection (k) of section 168 of the Internal Revenue Code, and including the taxpayer's proportionate or distributive shares of such amounts allowed to any such pass-through entities.

(v) If a taxpayer directly or indirectly incurs a net operating loss for the taxable year for federal income tax purposes, to the extent such loss resulted from depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code and by qualifying section 179 depreciation expense, "the entire" shall be substituted for "five-sixths of the" for the purpose of divisions (A)(20)(a)(i) and (ii) of this section.

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

(b) Nothing in division (A)(20) of this section shall be construed to adjust or modify the adjusted basis of any asset.

(c) To the extent the add-back required under division (A)(20)(a) of this section is attributable to property generating nonbusiness income or loss allocated under section 5747.20 of the Revised Code, the add-back shall be sitused to the same location as the nonbusiness income or loss generated by the property for the purpose of determining the credit under division (A) of section 5747.05 of the Revised Code. Otherwise, the add-back shall be apportioned, subject to one or more of the four alternative...
methods of apportionment enumerated in section 5747.21 of the Revised Code.

(d) For the purposes of division (A)(20)(a)(v) of this section, net operating loss carryback and carryforward shall not include the allowance of any net operating loss deduction carryback or carryforward to the taxable year to the extent such loss resulted from depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount.

(e) For the purposes of divisions (A)(20) and (21) of this section:

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

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

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

(21)(a) If the taxpayer was required to add an amount under division (A)(20)(a) of this section for a taxable year, deduct one of the following:

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

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

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

(b) If the amount deducted under division (A)(21)(a) of this section is attributable to an add-back allocated under division (A)(20)(c) of this section, the amount deducted shall be sitused to the same location. Otherwise, the add-back shall be apportioned using the apportionment factors for the taxable year in which the deduction is taken, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code.

(c) No deduction is available under division (A)(21)(a) of this section with regard to any depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount to the extent that such depreciation results in or increases a federal net operating loss carryback or carryforward. If no such deduction is available for a taxable year, the taxpayer may carry forward the amount not deducted in such taxable year to the next taxable year and add that amount to any deduction otherwise available under division (A)(21)(a) of this section for that next taxable year. The carryforward of amounts not so deducted shall continue until the entire addition required by division (A)(20)(a) of this section has been deducted.

(d) No refund shall be allowed as a result of adjustments.
made by division (A)(21) of this section.

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

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

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

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

For the purposes of division (A)(25) of this section:

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

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

(26) Deduct, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, amounts received by the taxpayer as retired personnel pay for service in the uniformed services or reserve components thereof, or the national guard, or received by the surviving spouse or former spouse of such a taxpayer under the survivor benefit plan on account of such a taxpayer's death. If the taxpayer receives income on account of retirement paid under the federal civil service retirement system or federal employees retirement system, or under any successor retirement program enacted by the congress of the United States that is established and maintained for retired employees of the United States government, and such retirement income is based, in whole or in part, on credit for the taxpayer's uniformed service, the deduction allowed under this division shall include only that portion of such retirement income that is attributable to the taxpayer's uniformed service, to the extent that portion of such retirement income is otherwise included in federal adjusted gross income and is not otherwise deducted under this section. Any amount deducted under division (A)(26) of this section is not included in a taxpayer's adjusted gross income for the purposes of section 5747.055 of the Revised Code. No amount may be deducted under division (A)(26) of this section on the basis of which a credit was claimed under section 5747.055 of the Revised Code.

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

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

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

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

(31)(a) For taxable years beginning in 2015, deduct from the portion of an individual's adjusted gross income that is business income, to the extent not otherwise deducted or excluded in computing federal or Ohio adjusted gross income for the taxable year, the lesser of the following amounts:

(i) Seventy-five per cent of the individual's business income,
income;

(ii) Ninety-three thousand seven hundred fifty dollars for each spouse if spouses file separate returns under section 5747.08 of the Revised Code or one hundred eighty-seven thousand five hundred dollars for all other individuals.

(b) For taxable years beginning in 2016 or thereafter, deduct from the portion of an individual's adjusted gross income that is business income, to the extent not otherwise deducted or excluded in computing federal adjusted gross income for the taxable year, one hundred twenty-five thousand dollars for each spouse if spouses file separate returns under section 5747.08 of the Revised Code or two hundred fifty thousand dollars for all other individuals.

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

(B) "Business income" means income, including gain or loss, arising from transactions, activities, and sources in the regular course of a trade or business and includes income, gain, or loss from real property, tangible property, and intangible property if the acquisition, rental, management, and disposition of the property constitute integral parts of the regular course of a trade or business operation. "Business income" includes income, including gain or loss, from a partial or complete liquidation of a business, including, but not limited to, gain or loss from the sale or other disposition of goodwill.

(C) "Nonbusiness income" means all income other than business income and may include, but is not limited to, compensation, rents and royalties from real or tangible personal property, capital gains, interest, dividends and distributions, patent or copyright royalties, or lottery winnings, prizes, and awards.
(D) "Compensation" means any form of remuneration paid to an employee for personal services.

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

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

(G) "Individual" means any natural person.


(I) "Resident" means any of the following, provided that division (I)(3) of this section applies only to taxable years of a trust beginning in 2002 or thereafter:

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

(2) The estate of a decedent who at the time of death was domiciled in this state. The domicile tests of section 5747.24 of the Revised Code are not controlling for purposes of division (I)(2) of this section.

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

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

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

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

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

(iii) A person who was domiciled in this state for the
purposes of this chapter when the trust document or instrument or
part of the trust document or instrument became irrevocable, but
only if at least one of the trust's qualifying beneficiaries is a
resident domiciled in this state for the purposes of this chapter
during all or some portion of the trust's current taxable year. If
a trust document or instrument became irrevocable upon the death
of a person who at the time of death was domiciled in this state
for purposes of this chapter, that person is a person described in
division (I)(3)(a)(iii) of this section.

(b) A trust is irrevocable to the extent that the transferor
is not considered to be the owner of the net assets of the trust
under sections 671 to 678 of the Internal Revenue Code.

(c) With respect to a trust other than a charitable lead
trust, "qualifying beneficiary" has the same meaning as "potential
current beneficiary" as defined in section 1361(e)(2) of the
Internal Revenue Code, and with respect to a charitable lead trust
"qualifying beneficiary" is any current, future, or contingent
beneficiary, but with respect to any trust "qualifying
beneficiary" excludes a person or a governmental entity or
instrumentality to any of which a contribution would qualify for
the charitable deduction under section 170 of the Internal Revenue
Code.
(d) For the purposes of division (I)(3)(a) of this section, the extent to which a trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred directly or indirectly, in whole or part, to the trust by any of the sources enumerated in that division shall be ascertained by multiplying the fair market value of the trust's assets, net of related liabilities, by the qualifying ratio, which shall be computed as follows:

(i) The first time the trust receives assets, the numerator of the qualifying ratio is the fair market value of those assets at that time, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the qualifying ratio is the fair market value of all the trust's assets at that time, net of any related liabilities.

(ii) Each subsequent time the trust receives assets, a revised qualifying ratio shall be computed. The numerator of the revised qualifying ratio is the sum of (1) the fair market value of the trust's assets immediately prior to the subsequent transfer, net of any related liabilities, multiplied by the qualifying ratio last computed without regard to the subsequent transfer, and (2) the fair market value of the subsequently transferred assets at the time transferred, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the revised qualifying ratio is the fair market value of all the trust's assets immediately after the subsequent transfer, net of any related liabilities.

(iii) Whether a transfer to the trust is by or from any of the sources enumerated in division (I)(3)(a) of this section shall be ascertained without regard to the domicile of the trust's beneficiaries.

(e) For the purposes of division (I)(3)(a)(i) of this section:
(i) A trust is described in division (I)(3)(e)(i) of this section if the trust is a testamentary trust and the testator of that testamentary trust was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(ii) A trust is described in division (I)(3)(e)(ii) of this section if the transfer is a qualifying transfer described in any of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an irrevocable inter vivos trust, and at least one of the trust's qualifying beneficiaries is domiciled in this state for purposes of this chapter during all or some portion of the trust's current taxable year.

(f) For the purposes of division (I)(3)(e)(ii) of this section, a "qualifying transfer" is a transfer of assets, net of any related liabilities, directly or indirectly to a trust, if the transfer is described in any of the following:

(i) The transfer is made to a trust, created by the decedent before the decedent's death and while the decedent was domiciled in this state for the purposes of this chapter, and, prior to the death of the decedent, the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(ii) The transfer is made to a trust to which the decedent, prior to the decedent's death, had directly or indirectly transferred assets, net of any related liabilities, while the decedent was domiciled in this state for the purposes of this chapter, and prior to the death of the decedent the trust became irrevocable while the decedent was domiciled in this state for the purposes of this chapter.

(iii) The transfer is made on account of a contractual relationship existing directly or indirectly between the
transferor and either the decedent or the estate of the decedent at any time prior to the date of the decedent's death, and the decedent was domiciled in this state at the time of death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(iv) The transfer is made to a trust on account of a contractual relationship existing directly or indirectly between the transferor and another person who at the time of the decedent's death was domiciled in this state for purposes of this chapter.

(v) The transfer is made to a trust on account of the will of a testator who was domiciled in this state at the time of the testator's death for purposes of the taxes levied under Chapter 5731. of the Revised Code.

(vi) The transfer is made to a trust created by or caused to be created by a court, and the trust was directly or indirectly created in connection with or as a result of the death of an individual who, for purposes of the taxes levied under Chapter 5731. of the Revised Code, was domiciled in this state at the time of the individual's death.

(g) The tax commissioner may adopt rules to ascertain the part of a trust residing in this state.

(J) "Nonresident" means an individual or estate that is not a resident. An individual who is a resident for only part of a taxable year is a nonresident for the remainder of that taxable year.

(K) "Pass-through entity" has the same meaning as in section 5733.04 of the Revised Code.

(L) "Return" means the notifications and reports required to be filed pursuant to this chapter for the purpose of reporting the tax due and includes declarations of estimated tax when so
required.

(M) "Taxable year" means the calendar year or the taxpayer's fiscal year ending during the calendar year, or fractional part thereof, upon which the adjusted gross income is calculated pursuant to this chapter.

(N) "Taxpayer" means any person subject to the tax imposed by section 5747.02 of the Revised Code or any pass-through entity that makes the election under division (D) of section 5747.08 of the Revised Code.

(O) "Dependents" means dependents as defined in the Internal Revenue Code and as claimed in the taxpayer's federal income tax return for the taxable year or which the taxpayer would have been permitted to claim had the taxpayer filed a federal income tax return.

(P) "Principal county of employment" means, in the case of a nonresident, the county within the state in which a taxpayer performs services for an employer or, if those services are performed in more than one county, the county in which the major portion of the services are performed.

(Q) As used in sections 5747.50 to 5747.55 of the Revised Code:

(1) "Subdivision" means any county, municipal corporation, park district, or township.

(2) "Essential local government purposes" includes all functions that any subdivision is required by general law to exercise, including like functions that are exercised under a charter adopted pursuant to the Ohio Constitution.

(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 estate pursuant to section 642(b) of the Internal Revenue Code;

(4) Deduct interest or dividends, net of related expenses deducted in computing federal taxable income, on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are exempt from state income taxes.
taxes under the laws of the United States, but only to the extent that such amount is included in federal taxable income and is described in either division (S)(1)(a) or (b) of this section;

(5) Deduct the amount of wages and salaries, if any, not otherwise allowable as a deduction but that would have been allowable as a deduction in computing federal taxable income for the taxable year, had the targeted jobs credit allowed under sections 38, 51, and 52 of the Internal Revenue Code not been in effect, but only to the extent such amount relates either to income included in federal taxable income for the taxable year or to income of the S portion of an electing small business trust for the taxable year;

(6) Deduct any interest or interest equivalent, net of related expenses deducted in computing federal taxable income, on public obligations and purchase obligations, but only to the extent that such net amount relates either to income included in federal taxable income for the taxable year or to income of the S portion of an electing small business trust for the taxable year;

(7) Add any loss or deduct any gain resulting from sale, exchange, or other disposition of public obligations to the extent that such loss has been deducted or such gain has been included in computing either federal taxable income or income of the S portion of an electing small business trust for the taxable year;

(8) Except in the case of the final return of an estate, add any amount deducted by the taxpayer on both its Ohio estate tax return pursuant to section 5731.14 of the Revised Code, and on its federal income tax return in determining federal taxable income;

(9)(a) Deduct any amount included in federal taxable income solely because the amount represents a reimbursement or refund of expenses that in a previous year the decedent had deducted as an itemized deduction pursuant to section 63 of the Internal Revenue
Code and applicable treasury regulations. The deduction otherwise allowed under division (S)(9)(a) of this section shall be reduced to the extent the reimbursement is attributable to an amount the taxpayer or decedent deducted under this section in any taxable year.

(b) Add any amount not otherwise included in Ohio taxable income for any taxable year to the extent that the amount is attributable to the recovery during the taxable year of any amount deducted or excluded in computing federal or Ohio taxable income in any taxable year, but only to the extent such amount has not been distributed to beneficiaries for the taxable year.

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

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

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

(11) Add any amount claimed as a credit under section 5747.059 or 5747.65 of the Revised Code to the extent that the amount satisfies either of the following:

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

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

(12) Deduct any amount, net of related expenses deducted in computing federal taxable income, that a trust is required to report as farm income on its federal income tax return, but only if the assets of the trust include at least ten acres of land satisfying the definition of "land devoted exclusively to agricultural use" under section 5713.30 of the Revised Code, regardless of whether the land is valued for tax purposes as such land under sections 5713.30 to 5713.38 of the Revised Code. If the trust is a pass-through entity investor, section 5747.231 of the Revised Code applies in ascertaining if the trust is eligible to claim the deduction provided by division (S)(12) of this section in connection with the pass-through entity's farm income.

Except for farm income attributable to the S portion of an electing small business trust, the deduction provided by division (S)(12) of this section is allowed only to the extent that the trust has not distributed such farm income. Division (S)(12) of this section applies only to taxable years of a trust beginning in 2002 or thereafter.

(13) Add the net amount of income described in section 641(c) of the Internal Revenue Code to the extent that amount is not included in federal taxable income.

(14) Add or deduct the amount the taxpayer would be required to add or deduct under division (A)(20) or (21) of this section if the taxpayer's Ohio taxable income were computed in the same manner as an individual's Ohio adjusted gross income is computed under this section. In the case of a trust, division (S)(14) of this section applies only to any of the trust's taxable years beginning in 2002 or thereafter.

(T) "School district income" and "school district income tax"
have the same meanings as in section 5748.01 of the Revised Code.

(U) As used in divisions (A)(8), (A)(9), (S)(6), and (S)(7) of this section, "public obligations," "purchase obligations," and "interest or interest equivalent" have the same meanings as in section 5709.76 of the Revised Code.

(V) "Limited liability company" means any limited liability company formed under Chapter 1705. of the Revised Code or under the laws of any other state.

(W) "Pass-through entity investor" means any person who, during any portion of a taxable year of a pass-through entity, is a partner, member, shareholder, or equity investor in that pass-through entity.

(X) "Banking day" has the same meaning as in section 1304.01 of the Revised Code.

(Y) "Month" means a calendar month.

(Z) "Quarter" means the first three months, the second three months, the third three months, or the last three months of the taxpayer's taxable year.

(AA)(1) "Eligible institution" means a state university or state institution of higher education as defined in section 3345.011 of the Revised Code, or a private, nonprofit college, university, or other post-secondary institution located in this state that possesses a certificate of authorization issued by the chancellor of higher education pursuant to Chapter 1713. of the Revised Code or a certificate of registration issued by the state board of career colleges and schools under Chapter 3332. of the Revised Code.

(2) "Qualified tuition and fees" means tuition and fees imposed by an eligible institution as a condition of enrollment or attendance, not exceeding two thousand five hundred dollars in
each of the individual's first two years of post-secondary education. If the individual is a part-time student, "qualified tuition and fees" includes tuition and fees paid for the academic equivalent of the first two years of post-secondary education during a maximum of five taxable years, not exceeding a total of five thousand dollars. "Qualified tuition and fees" does not include:

(a) Expenses for any course or activity involving sports, games, or hobbies unless the course or activity is part of the individual's degree or diploma program;

(b) The cost of books, room and board, student activity fees, athletic fees, insurance expenses, or other expenses unrelated to the individual's academic course of instruction;

(c) Tuition, fees, or other expenses paid or reimbursed through an employer, scholarship, grant in aid, or other educational benefit program.

(BB)(1) "Modified business income" means the business income included in a trust's Ohio taxable income after such taxable income is first reduced by the qualifying trust amount, if any.

(2) "Qualifying trust amount" of a trust means capital gains and losses from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, a qualifying investee to the extent included in the trust's Ohio taxable income, but only if the following requirements are satisfied:

(a) The book value of the qualifying investee's physical assets in this state and everywhere, as of the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, is available to the trust.

(b) The requirements of section 5747.011 of the Revised Code are satisfied for the trust's taxable year in which the trust
recognizes the gain or loss. Any gain or loss that is not a qualifying trust amount is modified business income, qualifying investment income, or modified nonbusiness income, as the case may be.

(3) "Modified nonbusiness income" means a trust's Ohio taxable income other than modified business income, other than the qualifying trust amount, and other than qualifying investment income, as defined in section 5747.012 of the Revised Code, to the extent such qualifying investment income is not otherwise part of modified business income.

(4) "Modified Ohio taxable income" applies only to trusts, and means the sum of the amounts described in divisions (BB)(4)(a) to (c) of this section:

(a) The fraction, calculated under section 5747.013, and applying section 5747.231 of the Revised Code, multiplied by the sum of the following amounts:

(i) The trust's modified business income;

(ii) The trust's qualifying investment income, as defined in section 5747.012 of the Revised Code, but only to the extent the qualifying investment income does not otherwise constitute modified business income and does not otherwise constitute a qualifying trust amount.

(b) The qualifying trust amount multiplied by a fraction, the numerator of which is the sum of the book value of the qualifying investee's physical assets in this state on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the day on which the trust recognizes the qualifying trust amount, and the denominator of which is the sum of the book value of the qualifying investee's total physical assets everywhere on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the day on which the
trust recognizes the qualifying trust amount. If, for a taxable year, the trust recognizes a qualifying trust amount with respect to more than one qualifying investee, the amount described in division (BB)(4)(b) of this section shall equal the sum of the products so computed for each such qualifying investee.

(c)(i) With respect to a trust or portion of a trust that is a resident as ascertained in accordance with division (I)(3)(d) of this section, its modified nonbusiness income.

(ii) With respect to a trust or portion of a trust that is not a resident as ascertained in accordance with division (I)(3)(d) of this section, the amount of its modified nonbusiness income satisfying the descriptions in divisions (B)(2) to (5) of section 5747.20 of the Revised Code, except as otherwise provided in division (BB)(4)(c)(ii) of this section. With respect to a trust or portion of a trust that is not a resident as ascertained in accordance with division (I)(3)(d) of this section, the trust's portion of modified nonbusiness income recognized from the sale, exchange, or other disposition of a debt interest in or equity interest in a section 5747.212 entity, as defined in section 5747.212 of the Revised Code, without regard to division (A) of that section, shall not be allocated to this state in accordance with section 5747.20 of the Revised Code but shall be apportioned to this state in accordance with division (B) of section 5747.212 of the Revised Code without regard to division (A) of that section.

If the allocation and apportionment of a trust's income under divisions (BB)(4)(a) and (c) of this section do not fairly represent the modified Ohio taxable income of the trust in this state, the alternative methods described in division (C) of section 5747.21 of the Revised Code may be applied in the manner and to the same extent provided in that section.

(5)(a) Except as set forth in division (BB)(5)(b) of this
section, "qualifying investee" means a person in which a trust has an equity or ownership interest, or a person or unit of government the debt obligations of either of which are owned by a trust. For the purposes of division (BB)(2)(a) of this section and for the purpose of computing the fraction described in division (BB)(4)(b) of this section, all of the following apply:

(i) If the qualifying investee is a member of a qualifying controlled group on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, then "qualifying investee" includes all persons in the qualifying controlled group on such last day.

(ii) If the qualifying investee, or if the qualifying investee and any members of the qualifying controlled group of which the qualifying investee is a member on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the gain or loss, separately or cumulatively own, directly or indirectly, on the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount, more than fifty per cent of the equity of a pass-through entity, then the qualifying investee and the other members are deemed to own the proportionate share of the pass-through entity's physical assets which the pass-through entity directly or indirectly owns on the last day of the pass-through entity's calendar or fiscal year ending within or with the last day of the qualifying investee's fiscal or calendar year ending immediately prior to the date on which the trust recognizes the qualifying trust amount.

(iii) For the purposes of division (BB)(5)(a)(iii) of this section, "upper level pass-through entity" means a pass-through entity directly or indirectly owning any equity of another
pass-through entity, and "lower level pass-through entity" means that other pass-through entity.

An upper level pass-through entity, whether or not it is also a qualifying investee, is deemed to own, on the last day of the upper level pass-through entity's calendar or fiscal year, the proportionate share of the lower level pass-through entity's physical assets that the lower level pass-through entity directly or indirectly owns on the last day of the lower level pass-through entity's calendar or fiscal year ending within or with the last day of the upper level pass-through entity's fiscal or calendar year. If the upper level pass-through entity directly and indirectly owns less than fifty per cent of the equity of the lower level pass-through entity on each day of the upper level pass-through entity's calendar or fiscal year in which or with which ends the calendar or fiscal year of the lower level pass-through entity and if, based upon clear and convincing evidence, complete information about the location and cost of the physical assets of the lower pass-through entity is not available to the upper level pass-through entity, then solely for purposes of ascertaining if a gain or loss constitutes a qualifying trust amount, the upper level pass-through entity shall be deemed as owning no equity of the lower level pass-through entity for each day during the upper level pass-through entity's calendar or fiscal year in which or with which ends the lower level pass-through entity's calendar or fiscal year. Nothing in division (BB)(5)(a)(iii) of this section shall be construed to provide for any deduction or exclusion in computing any trust's Ohio taxable income.

(b) With respect to a trust that is not a resident for the taxable year and with respect to a part of a trust that is not a resident for the taxable year, "qualifying investee" for that taxable year does not include a C corporation if both of the
following apply:

(i) During the taxable year the trust or part of the trust recognizes a gain or loss from the sale, exchange, or other disposition of equity or ownership interests in, or debt obligations of, the C corporation.

(ii) Such gain or loss constitutes nonbusiness income.

(6) "Available" means information is such that a person is able to learn of the information by the due date plus extensions, if any, for filing the return for the taxable year in which the trust recognizes the gain or loss.

(CC) "Qualifying controlled group" has the same meaning as in section 5733.04 of the Revised Code.

(DD) "Related member" has the same meaning as in section 5733.042 of the Revised Code.

(EE)(1) For the purposes of division (EE) of this section:

(a) "Qualifying person" means any person other than a qualifying corporation.

(b) "Qualifying corporation" means any person classified for federal income tax purposes as an association taxable as a corporation, except either of the following:

(i) A corporation that has made an election under subchapter S, chapter one, subtitle A, of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year;

(ii) A subsidiary that is wholly owned by any corporation that has made an election under subchapter S, chapter one, subtitle A of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year.

(2) For the purposes of this chapter, unless expressly stated otherwise, no qualifying person indirectly owns any asset directly
or indirectly owned by any qualifying corporation.

(FF) For purposes of this chapter and Chapter 5751. of the Revised Code:

(1) "Trust" does not include a qualified pre-income tax trust.

(2) A "qualified pre-income tax trust" is any pre-income tax trust that makes a qualifying pre-income tax trust election as described in division (FF)(3) of this section.

(3) A "qualifying pre-income tax trust election" is an election by a pre-income tax trust to subject to the tax imposed by section 5751.02 of the Revised Code the pre-income tax trust and all pass-through entities of which the trust owns or controls, directly, indirectly, or constructively through related interests, five per cent or more of the ownership or equity interests. The trustee shall notify the tax commissioner in writing of the election on or before April 15, 2006. The election, if timely made, shall be effective on and after January 1, 2006, and shall apply for all tax periods and tax years until revoked by the trustee of the trust.

(4) A "pre-income tax trust" is a trust that satisfies all of the following requirements:

(a) The document or instrument creating the trust was executed by the grantor before January 1, 1972;

(b) The trust became irrevocable upon the creation of the trust; and

(c) The grantor was domiciled in this state at the time the trust was created.

(GG) "Uniformed services" has the same meaning as in 10 U.S.C. 101.

(HH) "Taxable business income" means the amount by which an
individual's business income that is included in federal adjusted gross income exceeds the amount of business income the individual is authorized to deduct under division (A)(31) of this section for the taxable year.

Sec. 5747.78. In computing Ohio adjusted gross income, a deduction from federal adjusted gross income is allowed to a contributor for amounts contributed during the taxable year to an ABLE savings account opened in accordance with sections 113.50 to 113.56 of the Revised Code to the extent that the amounts contributed have not been deducted in computing the contributor's federal adjusted gross income for the taxable year. The total amount of contributions deducted for any taxable year by a taxpayer or the taxpayer's spouse, regardless of whether the taxpayer and the taxpayer's spouse file separate returns or a joint return, shall not exceed the annual contribution limit for each beneficiary for whom contributions are made. If the total annual contributions for a beneficiary exceed the annual contribution limit, the excess may be carried forward and deducted in future taxable years until the contributions have been fully deducted.

As used in this section, "annual contribution limit" means the limit prescribed in section 5747.70 of the Revised Code on the dollar amount of contributions and purchases that a taxpayer, or a taxpayer and the taxpayer's spouse, may deduct during a taxable year under that section with respect to each beneficiary for whom contributions or purchases are made.

Section 101.02. That existing sections 9.833, 113.50, 113.51, 113.52, 113.53, 113.54, 340.034, 3301.0714, 3701.07, 3701.61, 4723.071, 4723.32, 4723.61, 4723.64, 4723.651, 4723.67, 4723.68, 5119.25, 5123.02, 5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 5123.43, 5123.44, 5123.441, 5123.45, 5123.451, 5123.46, 5123.47,
5123.651, 5124.10, 5124.101, 5124.151, 5124.34, 5124.45, 5126.05, 5126.36, 5165.01, 5166.01, 5705.19, 5705.192, 5705.222, 5705.25, 5709.40, 5709.73, 5709.78, and 5747.01 and sections 3701.611 and 3701.62 of the Revised Code are hereby repealed.

Section 610.10. That Sections 110.12, 259.110, 289.10, 305.198, and 812.40 of Am. Sub. H.B. 64 of the 131st General Assembly be amended to read as follows:

Sec. 110.12. Sections 110.10 and 110.11 of this act Am. Sub. H.B. 64 of the 131st General Assembly shall take effect September 19, 2016 July 1, 2017.

It is the intent of this amendment to delay the taking effect of the amendments to sections 340.01, 340.03, 340.15, and 5119.21 of the Revised Code, as contemplated by the amendment, until July 1, 2017.

Sec. 259.110. TARGETED CASE MANAGEMENT SERVICES

County boards of developmental disabilities shall pay the nonfederal portion of targeted case management costs to the Department of Developmental Disabilities.

The Director of Developmental Disabilities and the Medicaid Director may enter into an interagency agreement under which the Department of Developmental Disabilities shall transfer cash from the Targeted Case Management Fund (Fund 5DJ0) to the Health Care/Medicaid Support and Recoveries Fund (Fund 5DL0) used by the Department of Medicaid in an amount equal to the nonfederal portion of the cost of targeted case management services paid by county boards. Under the agreement, the Department of Medicaid shall pay the total cost of targeted case management claims. The transfer shall be made using an intrastate transfer voucher.

TRANSFER TO MEDICAID WAIVER FUND
On July 1, 2016, or as soon as possible thereafter, the Director of Budget and Management shall transfer the cash balance in the Targeted Case Management Fund (Fund 5DJ0) to the Medicaid Waiver Fund (Fund 3G60), both used by the Department of Developmental Disabilities. Upon completion of the transfer, Fund 5DJ0 is hereby abolished. The Director of Budget and Management shall cancel any existing encumbrances against appropriation item 653626, Targeted Case Management Services, and appropriation item 322625, Targeted Case Management Match, and reestablish them against appropriation item 653639, Medicaid Waiver Services. The reestablished encumbrance amounts are hereby appropriated.

Sec. 289.10. DOH DEPARTMENT OF HEALTH

General Revenue Fund

- **GRF 440412** Cancer Incidence $600,000 $600,000
  Surveillance System

- **GRF 440413** Local Health $823,061 $823,061
  Departments

- **GRF 440416** Mothers and Children Safety Net Services $4,428,015 $4,428,015

- **GRF 440418** Immunizations $5,988,545 $5,988,545

- **GRF 440431** Free Clinics Safety Net Services $437,326 $437,326

- **GRF 440438** Breast and Cervical Cancer Screening $823,217 $823,217

- **GRF 440444** AIDS Prevention and Treatment $5,842,315 $5,842,315

- **GRF 440451** Public Health Laboratory $5,000,000 $5,000,000

- **GRF 440452** Child and Family Health Services Match $630,444 $630,444

- **GRF 440453** Health Care Quality $5,000,000 $5,000,000
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<th>Assurance</th>
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<td>GRF 440454 Environmental Health</td>
<td>1,209,430</td>
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<td>GRF 440459 Help Me Grow</td>
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<td>Infant Vitality</td>
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<td>Lupus Awareness</td>
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| Highway Safety Fund Group                                                |       |       |   |
| 4T40 440603 Child Highway Safety                                         | 280,000 | 280,000 | 6623 |
| TOTAL HSF Highway Safety Fund Group                                      | 280,000 | 280,000 | 6624 |

<p>| Dedicated Purpose Fund Group                                             |       |       |   |
| 4T70 440647 Fee Supported Programs                                      | 23,958,743 | 24,183,552 | 6626 |
| Certificate of Need                                                      | 878,433 | 878,433 | 6627 |</p>
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<tr>
<th>Code</th>
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<th>Amount</th>
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<td>Lab Operating Expenses</td>
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<td>4D60</td>
<td>Genetics Services</td>
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<td>4F90</td>
<td>Sickle Cell Disease Control</td>
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<td>Heirloom Birth Certificate</td>
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<td>4G00</td>
<td>Birth Certificate Surcharge</td>
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<td>HIV Care and Miscellaneous Expenses</td>
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<td>Quality, Monitoring, and Inspection</td>
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<td>Smoke Free Indoor Air</td>
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<td>Ohio Dentist Loan</td>
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<td>Repayment</td>
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<td>6660 440607 Medically Handicapped Children - County Assessments</td>
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<td>6980 440634 Nurse Aide Training</td>
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<td>TOTAL DPF Dedicated Purpose Fund</td>
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<td>Internal Service Activity Fund Group</td>
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<td>2110 440613 Central Support Indirect Costs</td>
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<td>Holding Account Fund Group</td>
<td>R014 440631 Vital Statistics</td>
<td>$44,986</td>
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<td>R048 440625 Refunds, Grants Reconciliation, and Audit Settlements</td>
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<td>TOTAL HLD Holding Account Fund Group</td>
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<td>Federal Fund Group</td>
<td>3200 440601 Maternal Child Health Block Grant</td>
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<td>3870 440602 Preventive Health Block Grant</td>
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<td>3890 440604 Women, Infants, and Children</td>
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<td>3910 440606 Medicare Survey and Certification</td>
<td>$18,000,000</td>
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</table>
Sec. 305.198. OHIO WORKS FIRST AND SNAP WORK REQUIREMENTS AND SERVICES

Of the foregoing appropriation item 600410, TANF State/Maintenance of Effort, $500,000 in each fiscal year shall be used by the Department of Job and Family Services for both of the following:

(A) To establish a pilot program to implement reforms to the work requirements of the Ohio Works First program and Supplemental Nutrition Assistance Program. The pilot program shall be operated during fiscal years 2016 and 2017 in Cuyahoga County.

(B) To provide services to Supplemental Nutrition Assistance Program recipients who face significant barriers to employment, including recipients who have disabilities or mental or physical health problems, are long-term welfare recipients, or have been incarcerated.

The Director of Job and Family Services shall certify to the Director of Budget and Management the amount equal to the unexpended, unencumbered portion earmarked in this section of the foregoing appropriation item 600410, TANF State/Maintenance of Effort, at the end of fiscal year 2016. The amount certified is
hereby appropriated to the Department of Job and Family Services for the same purpose for fiscal year 2017.


Section 610.11. That existing Sections 110.12, 259.110, 289.10, 305.198, and 812.40 of Am. Sub. H.B. 64 of the 131st General Assembly are hereby repealed.

Section 610.20. That Section 259.10 of Am. Sub. H.B. 64 of the 131st General Assembly, as amended by Sub. H.B. 340 of the 131st General Assembly, be amended to read as follows:

Sec. 259.10. DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES

<table>
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<td>GRF 320321 Central Administration</td>
<td>$164,750</td>
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<tr>
<td>GRF 320412 Protective Services</td>
<td>$2,418,196</td>
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<td>GRF 320415 Developmental Disabilities Facilities Lease Rental Bond Payments</td>
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<td>$19,902,200</td>
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<td>GRF 322420 Screening and Early Intervention</td>
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<td>GRF 322421 Early Intervention</td>
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<td>GRF 322451 Family Support Services</td>
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<tr>
<td>GRF 322501 County Boards Subsidies</td>
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<tr>
<td>GRF 322503 Tax Equity</td>
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<tr>
<td>GRF 322507 County Board Case Management</td>
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<tr>
<td>GRF 322508</td>
<td>Employment First Initiative</td>
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<td>GRF 322509</td>
<td>Community Supports &amp; Rental Assistance</td>
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<td>GRF 653321</td>
<td>Medicaid Program Support - State</td>
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<td>GRF 653407</td>
<td>Medicaid Services</td>
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<td>TOTAL GRF General Revenue Fund</td>
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<td>$585,665,378</td>
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Dedicated Purpose Fund Group

| 5GE0 320606 | Operating and Services | $10,107,297 | $10,107,297 |
| 5QM0 320607 | System Transformation Supports | $4,500,000 | $3,000,000 |
| 2210 322620 | Supplement Service Trust | $150,000 | $150,000 |
| 5DJ0 322625 | Targeted Case Management Match | $38,000,000 | $43,000,000 |
| 5DK0 322629 | Capital Replacement Facilities | $750,000 | $750,000 |
| 5H00 322619 | Medicaid Repayment | $160,000 | $160,000 |
| 5JX0 322651 | Interagency Workgroup - Autism | $25,000 | $25,000 |
| 4890 653632 | DC Direct Care Services | $10,050,000 | $10,050,000 |
| 5CT0 653607 | Intensive Behavioral Needs | $1,000,000 | $1,000,000 |
| 5DJ0 653626 | Targeted Case Management Services | $101,000,000 | $113,000,000 |
| 5EV0 653627 | Medicaid Program Support | $1,500,000 | $1,500,000 |
| 5GE0 653606 | ICF/IID and Waiver Match | $37,682,901 | $37,575,865 |
| Section 610.21. | That existing Section 259.10 of Am. Sub. H.B. 64 of the 131st General Assembly, as amended by Sub. H.B. 340 of the 131st General Assembly, is hereby repealed. |
Section 610.25. That Section 812.40 of Am. Sub. H.B. 483 of the 130th General Assembly be amended to read as follows:

Sec. 812.40. (A) The following take effect two years after the effective date of this act July 1, 2017:

(1) The amendments by this act Am. Sub. H.B. 483 of the 130th General Assembly to sections 340.01, 340.03, 340.08, 340.09, 340.15, 5119.21, and 5119.22 of the Revised Code;


(B) The amendments by this act Am. Sub. H.B. 483 of the 130th General Assembly to division (A) of section 5119.25 of the Revised Code take effect two years after the effective date of this section July 1, 2017. The amendments by this act Am. Sub. H.B. 483 of the 130th General Assembly to division (C) of that section take effect at the earliest time permitted by law.

Section 610.26. That existing Section 812.40 of Am. Sub. H.B. 483 of the 130th General Assembly is hereby repealed.

Section 610.30. That Section 4 of Sub. S.B. 171 of the 129th General Assembly, as most recently amended by Am. Sub. H.B. 64 of the 131st General Assembly, be amended to read as follows:

Sec. 4. The following agencies are retained under division (D) of section 101.83 of the Revised Code and expire on December 31, 2016:

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<tr>
<th>AGENCY NAME</th>
<th>REVISED CODE OR UNCODIFIED SECTION</th>
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<tr>
<td>Committee Name</td>
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<tr>
<td>Academic Distress Commission</td>
<td>3302.10</td>
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<tr>
<td>Advisory Board of Governor's Office of Faith-Based and Community Initiatives</td>
<td>107.12</td>
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<tr>
<td>Advisory Board to Assist and Advise in the Operation of the Ohio Center for Autism and Low Incidence</td>
<td>3323.33, 3323.34</td>
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<td>Advisory Council on Amusement Ride Safety</td>
<td>1711.51, 1711.52</td>
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<tr>
<td>Office of Enterprise Development Advisory Board</td>
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<tr>
<td>Advisory Council for Wild, Scenic, or Recreational River Area(s)</td>
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<td>Advisory Committee on Livestock Exhibitions</td>
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<td>Agricultural Commodity Marketing Programs Operating Committees</td>
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<td>Alternative Energy Advisory Committee</td>
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<td>AMBER Alert Advisory Committee</td>
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<td>Apprenticeship Council</td>
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<td>Armory Board of Control</td>
<td>5911.09, 5911.12</td>
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<td>Automated Title Processing Board</td>
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<td>Backflow Advisory Board</td>
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<td>Board of Directors of the Great Lakes Protection Fund</td>
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<td>Board of Directors of the Medical Liability Underwriting Association Stabilization Fund</td>
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<td>Board of Governors of the Commercial Insurance Joint Underwriting Association</td>
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<td>Board of Governors of the Medical Liability</td>
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Underwriting Association

Board of Voting Machines Examiners 3506.05 6798
Budget Planning and Management Commission Section 509.10, 6799
H.B. 1, 128th G.A.

Brain Injury Advisory Committee 3304.231 6800
Bureau of Workers' Compensation Board of Directors 4121.12 6801

Capitol Square Review and Advisory Board 105.41 6802
Child Care Advisory Council 5104.08 6803
Child Support Guideline Advisory Council 3119.024 6804
Children's Trust Fund Board 3109.15 - 6805
3109.17

Citizen's Advisory Council 5123.092, 6806
5123.093

Clean Ohio Trail Advisory Board 1519.06 6807
Coastal Resources Advisory Council 1506.12 6808
Commission on African-American Males 4112.12, 4112.13 6809
Commission on Hispanic-Latino Affairs 121.31 6810
Commission on Minority Health 3701.78 6811
Committee on Prescriptive Governance 4723.49 - 6812
4723.492

Commodity Advisory Commission 926.32 6813
Consumer Advisory Committee to the Opportunities for Ohioans with Disabilities Commission 3304.16 6814
(3304.14), Section 803.40

Continuing Education Committee 109.80(B) 6815
Council on Alcohol and Drug Addiction Services 3793.09 6816
Council on Unreclaimed Strip Mined Lands 1513.29 6817
County Sheriff's Standard Car Marking and Uniform Commission 311.25 - 311.27 6818

Credential Review Board 3319.65 6819
Credit Union Council 1733.329 6820
Criminal Sentencing Advisory Committee 181.22 6821
Data Collection and Analysis Group 3727.32 6822
Dentist Loan Repayment Advisory Board 3702.92 6823
Department Advisory Council(s) 107.18, 121.13 6824
Development Financing Advisory Council 122.40, 122.41 6825
Early Childhood Advisory Council 3301.90 6826
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Education Management Information System Advisory Board 3301.0713 6828
Educator Standards Board 3319.60 6829
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Emergency Response Commission 3750.02 6831
Engineering Experiment Station Advisory Committee 3335.27 6832
Environmental Education Council 3745.21 6833
Environmental Protection Agency Advisory Board(s) 121.13, 3704.03, 3745.01 6834
Broadcast Educational Media Commission 3353.02 - 6835
3353.04 6835
Ex-Offender Reentry Coalition 5120.07 6836
Farmland Preservation Advisory Board 901.23 6837
Financial Planning and Supervision Commission(s) 118.05 6838
for Municipal Corporation, County, or Township
Financial Planning and Supervision Commission for a school district 3316.05 6839
Forestry Advisory Council 1503.40 6840
Governance Authority for a State University or College 3345.75 6841
Governor's Council on People with Disabilities 3303.41 6842
Governor's Policy Information Working Group Section 313, H.B. 420, 127th G.A. 6843
Governor's Residence Advisory Commission 107.40 6844
Grain Marketing Program Operating Committee 924.20 – 924.30 6845
Great Lakes Commission (Great Lakes Basin Compact) 6161.01 6846
Gubernatorial Transition Committee 107.29, 126.26 6847
Help Me Grow Advisory Council 3701.611 6848
Hemophilia Advisory Subcommittee of the Medically Handicapped Children's Medical Advisory Council 3701.0210 6849
Homeland Security Advisory Council 5502.011(E) 6850
Hospital Measures Advisory Council 3727.31 6851
Housing Trust Fund Advisory Committee 174.06 6852
Industrial Commission Nominating Council 4121.04 6853
Industrial Technology and Enterprise Advisory Council 122.29, 122.30 6854
Council
Infant Hearing Screening Subcommittee 3701.507 6855
Infection Control Group 3727.312(D) 6856
Insurance Agent Education Advisory Council 3905.483 6857
Interstate Rail Passenger Advisory Council 4981.35 6858
Joint Select Committee on Volume Cap 133.021 6859
Labor-Management Government Advisory Council 4121.70 6860
Legislative Programming Committee of the Ohio Government Telecommunications Service 3353.07 6861
Legislative Task Force on Redistricting, Reapportionment, and Demographic Research 103.51 6862
Maternity and Newborn Advisory Council 3711.20, 3711.21 6863
Medically Handicapped Children's Medical Advisory Council 3701.025 6864
Midwest Interstate Passenger Rail Compact 4981.361 6865
Commission
Milk Sanitation Board 917.03 – 917.032 6866
Mine Subsidence Insurance Governing Board 3929.51 6867
Minority Development Financing Advisory Board 122.72, 122.73 6868
Multi-Agency Radio Communications System (MARCS) Steering Committee H.B. 640, 123rd 6869
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<td>New African Immigrants Commission</td>
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<td>Ohio Advisory Council for the Aging</td>
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Section 610.31. That existing Section 4 of Sub. S.B. 171 of the 129th General Assembly, as most recently amended by Am. Sub. H.B. 64 of the 131st General Assembly, is hereby repealed.

Section 737.10. (A) As used in this section:

(1) "Existing long-term care facility" has the same meaning as in section 3702.51 of the Revised Code.

(2) "Long-term care bed" has the same meaning as in section 3702.51 of the Revised Code, except that it also means a bed that is located in a former county home or former county nursing home and was part of the county home's or county nursing home's authorized maximum certified capacity for purposes of the Medicare and Medicaid programs before the effective date of this section.

(B) The Director of Health shall accept for review under section 3702.52 of the Revised Code a certificate of need application to which all of the following apply:

(1) The application is for the establishment, development, or construction of a new long-term care facility.

(2) The new long-term care facility's long-term care beds are to be long-term care beds that are relocated from a former county home or former county nursing home to which both of the following apply:

(a) The former county home or former county nursing home was an existing long-term care facility on or before October 1, 2015.

(b) The operator of the former county home or former county nursing home, in accordance with section 5155.38 of the Revised Code, certified to the Director the number of long-term care beds that were in operation in the home on July 1, 1993.

(3) The application is submitted to the Director during the period beginning October 1, 2015, and ending ninety days after the
effective date of this section.

(C) In reviewing a certificate of need application authorized by this section, the Director shall not deny the application on the grounds that the former county home or former county nursing home from which the long-term care beds are being relocated has closed and ended its participation in the Medicare and Medicaid programs.

Section 751.10. PART C EARLY INTERVENTION SERVICES PROGRAM

(A) On July 1, 2016, the responsibilities that the Department of Health had on June 30, 2016, with respect to implementing the Part C Early Intervention Services Program for eligible infants and toddlers in Ohio in accordance with Part C of the "Individuals with Disabilities Education Act," 20 U.S.C. 1431 et seq., and regulations implementing that part in 34 C.F.R. part 303, are transferred to the Department of Developmental Disabilities. Associated with the transfer, all of the following shall be the case:

(1) The Department of Developmental Disabilities becomes the lead agency responsible for the administration of funds provided for the Program, as described by 20 U.S.C. 1437(a)(1).

(2) The Department of Developmental Disabilities is the successor to, assumes the obligations and authority of, and otherwise continues Program implementation.

(3) No validation, cure, right, privilege, remedy, obligation, or liability related to the Program is impaired or lost by reason of the transfer and must be recognized, administered, performed, or enforced by the Department of Developmental Disabilities.

(4) Business associated with the Program's implementation that was commenced but not completed by the Department of Health
must be completed by the Department of Developmental Disabilities in the same manner, and with the same effect, as if completed by the Department of Health.

(5) All of the Department of Health's rules, orders, and determinations associated with the Program continue in effect as rules, orders, and determinations of the Department of Developmental Disabilities until modified or rescinded by the Department of Developmental Disabilities.

(6) A Department of Health employee who is assigned to the Program on June 30, 2016, is transferred to the Department of Developmental Disabilities and retains all rights under sections 124.321 to 124.328 of the Revised Code. The employee also retains all benefits the employee had accrued on the effective date of the transfer, including discipline status. The employee's employment records and actions, including personnel actions, disciplinary actions, performance improvement plans, and performance evaluations, transfer with the employee. Absent authorization from the employee, the Department of Health is not to transfer to the Department of Developmental Disabilities any medical documentation regarding the employee in its possession.

(7) All equipment and assets relating to the Program, except for those related to Early Track, are transferred from the Department of Health to the Department of Developmental Disabilities.

(8) Individuals who are members of the Help Me Grow Advisory Council on June 30, 2016, shall, on July 1, 2016, become members of the Early Intervention Services Advisory Council established under section 5123.0422 of the Revised Code and shall remain members until the completion of their terms in accordance with that section.

(9) Whenever the Help Me Grow Advisory Council, or the
Department of Health in relation to the Part C Early Intervention Services Program, is referred to in statute, contract, or other instrument, the reference is deemed to refer to the Early Intervention Services Advisory Council or the Department of Developmental Disabilities, whichever is appropriate in context.

(B) On July 1, 2016, or as soon as possible thereafter, the Director of Health shall certify to the Director of Budget and Management the cash balance and the existing encumbrances relating to Part C Early Intervention Services in the General Operations Fund (Fund 3920) used by the Department of Health. The Director of Budget and Management may transfer up to the amount of cash certified to the Federal Grants Fund (Fund 3250) used by the Department of Developmental Disabilities. The amount transferred by the Director of Budget and Management is hereby appropriated.

The Director of Budget and Management shall cancel any existing encumbrances related to the Part C Early Intervention Services against appropriation item 440618, Federal Public Health Programs, and reestablish them against appropriation item 322612, Community Social Service Programs. The reestablished amounts are hereby appropriated. Any related business commenced but not completed under appropriation item 440618 shall be completed under appropriation item 322612 in the same manner and with the same effect as if it were completed with regard to appropriation item 440618.

On July 1, 2016, or as soon as possible thereafter, the Director of Budget and Management shall cancel any existing encumbrances related to the Part C Early Intervention Program against appropriation item 440459, Help Me Grow, and reestablish them against appropriation item 322421, Early Intervention. The reestablished amounts are hereby appropriated. Any related business commenced but not completed under appropriation item 440459 shall be completed under appropriation item 322421 in the
same manner and with the same effect as if it were completed with regard to appropriation item 440459.

Section 751.20. (A) As used in this section, "developmental center" has the same meaning as in section 5123.032 of the Revised Code.

(B) The Department of Developmental Disabilities shall prepare a report evaluating the progress of the efforts since July 1, 2015, to relocate the residents of developmental centers whose closures have been announced pursuant to section 5123.032 of the Revised Code. The report shall evaluate all of the following regarding the residents who have been relocated from those developmental centers since July 1, 2015:

1. The availability and appropriateness of the care, including health care services, provided to each relocated resident in the resident's current residential setting;

2. The appropriateness of the current living conditions of each relocated resident;

3. The number of times each relocated resident has since been transferred, discharged, or otherwise relocated to a different residential setting and the type of setting to which the resident has been relocated;

4. Reports of death, significant bodily injury, hospital or nursing home stays, and arrests or detainments by law enforcement involving each relocated resident that occurred on or after the date of the resident's relocation and before the effective date of this section.

The Department shall complete the report not later than June 30, 2016. On completion, the Department shall submit a copy of the report to the Speaker of the House of Representatives, the Minority Leader of the House of Representatives, the President of
the Senate, the Minority Leader of the Senate, and the chairperson of the Joint Medicaid Oversight Committee.

Section 751.30. (A) As used in this section, "ICF/IID," "ICF/IID services," and "provider" have the same meanings as in section 5124.01 of the Revised Code.

(B) Notwithstanding sections 5124.192, 5124.193, 5124.40, and 5124.41 of the Revised Code and subject to division (C) of this section, the Department of Developmental Disabilities shall disregard, for the purpose of the Medicaid payment rates for ICF/IID services provided during fiscal year 2017, the results of an exception review conducted under section 5124.193 of the Revised Code during calendar year 2015 if the results are based on a change the Department made to either of the following:

(1) The Department's instructions or guidelines for the resident assessment forms used for the purpose of section 5124.191 of the Revised Code;

(2) The manner in which the grouper methodology prescribed in rules authorized by section 5124.192 of the Revised Code is applied in determining case-mix scores under that section.

(C) Division (B) of this section does not apply to the results of an exception review if the results are based on a change described in division (B) of this section unless either of the following applies:

(1) The Department applied the change retroactively.

(2) Before making the change, the Department failed to do any of the following:

(a) Notify all ICF/IID providers of the proposed change;

(b) Provide representatives of ICF/IID providers an opportunity to provide the Department their concerns about, and suggestions to revise, the proposed change;
(c) In the case of the proposed change described in division (B)(2) of this section, determine that the proposed change is consistent with the documentation of ICF/IID staff time that was used to create the grouper methodology.

Section 803.10. The amendment or enactment by this act of sections 5747.01 and 5747.78 of the Revised Code applies to taxable years beginning in or after the calendar year in which the act takes effect.

Section 806.10. The items of law contained in this act, and their applications, are severable. If any item of law contained in this act, or if any application of any item of law contained in this act, is held invalid, the invalidity does not affect other items of law contained in this act and their applications that can be given effect without the invalid item of law or application.

Section 812.10. The amendments made in sections of this act prefixed with the number "610" are not subject to the referendum under Ohio Constitution, article II, section 1d, and therefore take effect immediately when this act becomes law.

Section 812.20. Sections 751.10 and 751.20 of this act are not subject to the referendum under Ohio Constitution, article II, section 1d, and therefore take effect immediately when this act becomes law.

Section 812.40. Sections 340.034 and 5119.25 of the Revised Code, as amended by this act, take effect on September 15, 2016.

Section 815.10. Section 5705.192 of the Revised Code is presented in this act as a composite of the section as amended by both Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General Assembly. The General Assembly, applying the principle stated in
division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the composite is the resulting version of the section in effect prior to the effective date of the section as presented in this act.