As Reported by the House Finance Committee

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Representative Amstutz

Cosponsors: Representatives Smith, R., Anielski, Burkley, Romanchuk, Sears, Sprague

A B I L L

To amend sections 9.833, 113.50, 113.51, 113.52, 113.53, 113.54, 3301.0714, 3701.07, 3701.61, 4723.071, 4723.32, 4723.61, 4723.64, 4723.651, 4723.67, 4723.68, 5123.02, 5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 5123.43, 5123.441, 5123.45, 5123.46, 5123.47, 5124.10, 5124.401, 5124.151, 5124.34, 5126.05, 5126.36, 5705.19, 5705.192, 5705.222, 5705.25, and 5747.01, to enact sections 5123.024, 5123.0421, 5123.0422, 5123.0423, 5123.377, 5123.378, 5123.452, 5124.195, 5124.39, and 5747.78, and to repeal sections 3701.611 and 3701.62 of the Revised Code; to amend Sections 259.110 and 289.10 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; 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 allow an income tax deduction for contributions to ABLE savings accounts, to authorize residents of other states
to open accounts under Ohio's disability savings account program, and to make an appropriation.

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

Section 101.01. That sections 9.833, 113.50, 113.51, 113.52, 113.53, 113.54, 3301.0714, 3701.07, 3701.61, 4723.071, 4723.32, 4723.61, 4723.64, 4723.651, 4723.67, 4723.68, 5123.02, 5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 5123.43, 5123.441, 5123.45, 5123.46, 5123.47, 5124.10, 5124.101, 5124.151, 5124.34, 5124.45, 5126.05, 5126.36, 5705.19, 5705.192, 5705.222, 5705.25, 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, and 5747.78 of the Revised Code be enacted to read as follows:

Sec. 9.833. (A) As used in this section, "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 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; 326

(11) 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 a 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 an ABLE a program account, a designated beneficiary must be an eligible individual at the time the program account is opened. Before opening an ABLE a 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 a 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 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 ABLE 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 an ABLE 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 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 an 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. 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.

(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 3301.62 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
c 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
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.

(E) 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) 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.

(C) 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 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 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 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 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 a residential care facility, 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.

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

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

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

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

Sec. 4723.64. A nursing home or residential care facility, 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 aide certificate, an applicant shall meet all of the following conditions:

(1) Be at least eighteen years of age;
Have a high school diploma or a high school equivalence diploma as defined in section 5107.40 of the Revised Code;

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;

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;

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;

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

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

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;

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;

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 requirement specified in division (A) of this section, the board 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 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. 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 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;

(E) 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 child's data verification code is not a public record under section 149.43 of the Revised Code.

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.
(2) (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 provide 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
(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;


(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 personnel" means the employees and the workers under contract who provide specialized services to individuals with mental retardation and developmental disabilities. "MR/DD 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.

(H) "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.

(L) "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 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 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;

(8) 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 gastrosotmy 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, MR/DD 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 MR/DD 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, MR/DD personnel shall successfully complete the training course or courses developed under section 5123.43 of the Revised Code for MR/DD personnel. MR/DD personnel shall activate a vagal nerve stimulator or use an epinephrine autoinjector only as authorized by the training completed.

(b) The employer of MR/DD personnel shall ensure that MR/DD personnel have been trained specifically with respect to each individual for whom they activate a vagal nerve stimulator or use an epinephrine autoinjector. MR/DD 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 MR/DD personnel believes that MR/DD personnel have not or will not safely activate a vagal nerve stimulator or use an epinephrine autoinjector, the employer shall prohibit the MR/DD personnel from continuing or commencing to do so. MR/DD personnel shall not engage in the action or actions subject to an employer's prohibition.

(d) MR/DD 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 personnel may perform health-related activities.

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

(c) With nursing delegation, MR/DD personnel may administer oxygen and metered dose inhaled medications.

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

(e) With nursing delegation, MR/DD 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 divisions (A)(2), (7), and (9) 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 and topical over-the-counter musculoskeletal medications.

(c) With nursing delegation, MR/DD personnel may administer oxygen and metered dose inhaled medications.

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

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

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

(c) Without nursing delegation, MR/DD personnel may
administer oxygen and metered dose inhaled medications.  

(d) 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, inhalation, and insulin pumps.  

(f) With nursing delegation, MR/DD 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 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
(A)(9) of this section, MR/DD 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 personnel shall administer prescribed
medications, 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 personnel shall not act without nursing delegation or in a manner that is inconsistent with the delegation.

(4)(3) The employer of MR/DD personnel shall ensure that MR/DD 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 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 personnel believes that MR/DD 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 MR/DD personnel from continuing or commencing to do so. MR/DD 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 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 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 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 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 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 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 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 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 personnel.

Sec. 5123.441. (A) Each MR/DD 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 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 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 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 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 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 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 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 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 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. 5123.452. (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 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
(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. 5124.10. (A) Except as provided in division (D) of this section and division (E)(2) 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 (D)(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;

(B) Amounts collected from penalties (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 dispose of the moneys, lands, and property according to the terms of the gift, grant, devise, or bequest. All money received by gift, grant, bequest, or disposition of lands or property received
by gift, grant, devise, or bequest shall be deposited in the county treasury to the credit of such board and shall be available for use by the board for purposes determined or stated by the donor or grantor, but may not be used for personal expenses of the board members. Any interest or earnings accruing from such gift, grant, devise, or bequest shall be treated in the same manner and subject to the same provisions as such gift, grant, devise, or bequest.

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

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

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

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 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;

(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 resolution, less than 4,000.
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. 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
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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 divisions (B)(1) to (4) of this section:

(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 of the levy is not limited to the term of the existing levy and 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 programs and services by county boards of
developmental disabilities and for the acquisition, construction,
renovation, financing, maintenance, and operation of mental
retardation and developmental disabilities facilities.

Such 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 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 solely for the
purposes authorized by this section.

(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).

| For the Tax Levy | " |
| For the Tax Levy |

Against the Tax Levy

(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
existing levy imposed under that section, the name of the
subdivision shall be "the unincorporated area of .......... (name
of township)."

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. 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 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;

(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.
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
"Subdivision" means any county, municipal corporation, park district, or township.

"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.

"Overpayment" means any amount already paid that exceeds the figure determined to be the correct amount of the tax.

"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 tax.
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 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 in any taxable year by a taxpayer or the taxpayer and 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
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, 3301.0714, 3701.07, 3701.61, 4723.071, 4723.32, 4723.61, 4723.64, 4723.651, 4723.67, 4723.68, 5123.02, 5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 5123.43, 5123.441, 5123.45, 5123.46, 5123.47, 5124.10, 5124.101, 5124.151, 5124.34, 5124.45, 5126.05, 5126.36, 5705.19, 5705.192, 5705.222, 5705.25, and 5747.01 and sections 3701.611 and 3701.62 of the Revised Code are hereby repealed.

Section 610.10. That Sections 259.110 and 289.10 of Am. Sub. H.B. 64 of the 131st General Assembly be amended to read as follows:

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

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**Highway Safety Fund Group**

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**Dedicated Purpose Fund Group**

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<th>Difference</th>
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<td>440619</td>
<td>Certificate of Need</td>
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<td>4730</td>
<td>440622</td>
<td>Lab Operating Expenses</td>
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<td>440627</td>
<td>Medically Handicapped Children Audit</td>
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<td>4D06</td>
<td>440608</td>
<td>Genetics Services</td>
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<td>4F09</td>
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<td>Sickle Cell Disease Control</td>
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<td>440636</td>
<td>Heirloom Birth Certificate</td>
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<td>Birth Certificate Surcharge</td>
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<td>4L30</td>
<td>440609</td>
<td>HIV Care and Miscellaneous Expenses</td>
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<td>Choose Life</td>
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<td>Amount 2</td>
<td>Year</td>
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<td>Ohio Dentist Loan Repayment</td>
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<td>6100</td>
<td>Radiation Emergency Response</td>
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<td>6660</td>
<td>Medically Handicapped Children - County Assessments</td>
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<td>6980</td>
<td>Nurse Aide Training</td>
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**Internal Service Activity Fund Group**

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<th>Amount 2</th>
<th>Year</th>
<th>Notes</th>
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<tbody>
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<td>1420</td>
<td>Agency Health Services</td>
<td>$ 3,279,509</td>
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<td>2110</td>
<td>Central Support Indirect Costs</td>
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<td>ISA Internal Service Activity Group</td>
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**Holding Account Fund Group**

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<th>Amount 2</th>
<th>Year</th>
<th>Notes</th>
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<td>R014</td>
<td>Vital Statistics</td>
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<td>R048</td>
<td>Refunds, Grants Reconciliation, and Audit Settlements</td>
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**Federal Fund Group**

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<td>3200</td>
<td>Maternal Child Health Block Grant</td>
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<td>3870</td>
<td>Preventive Health Block Grant</td>
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<td>Women, Infants, and Subs.</td>
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Children

3910 440606 Medicare Survey and Certification $ 18,000,000 $ 18,000,000 4630

3920 440618 Federal Public Health Programs $ 107,198,791 $ 107,198,791 93,198,791 4631

3GD0 654601 Medicaid Program Support $ 22,392,094 $ 22,392,094 4632

3GN0 440660 Public Health Emergency Preparedness $ 27,941,795 $ 27,941,795 4633

TOTAL FED Federal Fund Group $ 445,532,680 $ 445,532,680 431,532,680 4634

TOTAL ALL BUDGET FUND GROUPS $ 659,443,141 $ 660,898,737 635,788,828 4635

Section 610.11. That existing Sections 259.110 and 289.10 of Am. Sub. H.B. 64 of the 131st General Assembly are hereby repealed. 4636

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: 4640

Sec. 259.10. DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES 4643

General Revenue Fund 4644

GRF 320321 Central Administration $ 164,750 $ 164,750 4645

GRF 320412 Protective Services $ 2,418,196 $ 2,418,196 4646

GRF 320415 Developmental Disabilities Facilities Lease Rental Bond Payments $ 20,817,900 $ 19,902,200 4647

GRF 322420 Screening and Early $ 808,500 $ 808,500 4648
### Intervention

<table>
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<tr>
<th>Code</th>
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<th>Budget 2021</th>
<th>Explanation</th>
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<td>GRF 322421</td>
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<td>Family Support Services</td>
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<td>GRF 322501</td>
<td>County Boards Subsidies</td>
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<td>GRF 322503</td>
<td>Tax Equity</td>
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<td>County Board Case Management</td>
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<td>GRF 322508</td>
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<td>Community Supports &amp; Rental Assistance</td>
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<td>Medicaid Program Support - State</td>
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### Dedicated Purpose Fund Group

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<td>Operating and Services</td>
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<td>System Transformation Supports</td>
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<td>2210 322620</td>
<td>Supplement Service Trust</td>
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<td>5DJ0 322625</td>
<td>Targeted Case Management Match</td>
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<td>Capital Replacement Facilities</td>
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<td>Medicaid Repayment</td>
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<td>Interagency Workgroup - Autism</td>
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<td>Intensive Behavioral Needs</td>
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<td>DD Council</td>
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Program Support

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<td>CAFS Medicaid</td>
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<td>TOTAL ALL BUDGET FUND GROUPS</td>
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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 610.30. 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:

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Academic Distress Commission</td>
<td>3302.10</td>
</tr>
<tr>
<td>Advisory Board of Governor's Office of</td>
<td>107.12</td>
</tr>
<tr>
<td>Faith-Based and Community Initiatives</td>
<td>3323.33, 3323.34</td>
</tr>
<tr>
<td>Advisory Board to Assist and Advise in the</td>
<td></td>
</tr>
<tr>
<td>Operation of the Ohio Center for Autism and Low</td>
<td></td>
</tr>
<tr>
<td>Incidence</td>
<td></td>
</tr>
<tr>
<td>Advisory Council on Amusement Ride Safety</td>
<td>1711.51, 1711.52</td>
</tr>
<tr>
<td>Office of Enterprise Development Advisory Board</td>
<td>5145.162</td>
</tr>
<tr>
<td>Advisory Council for Wild, Scenic, or Recreational River Area(s)</td>
<td>1547.84</td>
</tr>
<tr>
<td>Advisory Committee on Livestock Exhibitions</td>
<td>901.71</td>
</tr>
<tr>
<td>Agricultural Commodity Marketing Programs</td>
<td>924.07</td>
</tr>
</tbody>
</table>
Operating Committees
Agricultural Commodity Marketing Programs 924.14 4709
Coordinating Committee
Alternative Energy Advisory Committee 4928.64(D) 4710
AMBER Alert Advisory Committee 5502.521 4711
Apprenticeship Council Chapter 4139. 4712
Armory Board of Control 5911.09, 5911.12 4713
Automated Title Processing Board 4505.09(C)(1) 4714
Backflow Advisory Board 3703.21 4715
Banking Commission 1123.01 4716
Board of Directors of the Great Lakes Protection Fund (6161.04) 4717
Board of Directors of the Medical Liability Underwriting Association Stabilization Fund 3929.631 4718
Board of Directors of the Ohio Appalachian Center for Higher Education 3333.58 4719
Board of Directors of the Ohio Health Reinsurance Program 3924.08 - 3924.11 4720
Board of Governors of the Commercial Insurance Joint Underwriting Association 3930.03 4721
Board of Governors of the Medical Liability Underwriting Association 3929.64 4722
Board of Voting Machines Examiners 3506.05 4723
Budget Planning and Management Commission Section 509.10, H.B. 1, 128th G.A. 4724
Brain Injury Advisory Committee 3304.231 4725
Bureau of Workers' Compensation Board of Directors 4121.12 4726
Capitol Square Review and Advisory Board 105.41 4727
Child Care Advisory Council 5104.08 4728
Child Support Guideline Advisory Council 3119.024 4729
Children's Trust Fund Board 3109.15 - 4730
<table>
<thead>
<tr>
<th>Board (or Committee)</th>
<th>Section Numbers</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Citizen's Advisory Council</td>
<td>5123.092, 5123.093</td>
<td>4731</td>
</tr>
<tr>
<td>Clean Ohio Trail Advisory Board</td>
<td>1519.06</td>
<td>4732</td>
</tr>
<tr>
<td>Coastal Resources Advisory Council</td>
<td>1506.12</td>
<td>4733</td>
</tr>
<tr>
<td>Commission on African-American Males</td>
<td>4112.12, 4112.13</td>
<td>4734</td>
</tr>
<tr>
<td>Commission on Hispanic-Latino Affairs</td>
<td>121.31</td>
<td>4735</td>
</tr>
<tr>
<td>Commission on Minority Health</td>
<td>3701.78</td>
<td>4736</td>
</tr>
<tr>
<td>Committee on Prescriptive Governance</td>
<td>4723.49 - 4723.492</td>
<td>4737</td>
</tr>
<tr>
<td>Commodity Advisory Commission</td>
<td>926.32</td>
<td>4738</td>
</tr>
<tr>
<td>Consumer Advisory Committee to the Opportunities for Ohioans with Disabilities Commission</td>
<td>(3304.14), Section 803.40</td>
<td></td>
</tr>
<tr>
<td>Continuing Education Committee</td>
<td>109.80(B)</td>
<td>4740</td>
</tr>
<tr>
<td>Council on Alcohol and Drug Addiction Services</td>
<td>3793.09</td>
<td>4741</td>
</tr>
<tr>
<td>Council on Unreclaimed Strip Mined Lands</td>
<td>1513.29</td>
<td>4742</td>
</tr>
<tr>
<td>County Sheriff's Standard Car Marking and Uniform Commission</td>
<td>311.25 - 311.27</td>
<td>4743</td>
</tr>
<tr>
<td>Credential Review Board</td>
<td>3319.65</td>
<td>4744</td>
</tr>
<tr>
<td>Credit Union Council</td>
<td>1733.329</td>
<td>4745</td>
</tr>
<tr>
<td>Criminal Sentencing Advisory Committee</td>
<td>181.22</td>
<td>4746</td>
</tr>
<tr>
<td>Data Collection and Analysis Group</td>
<td>3727.32</td>
<td>4747</td>
</tr>
<tr>
<td>Dentist Loan Repayment Advisory Board</td>
<td>3702.92</td>
<td>4748</td>
</tr>
<tr>
<td>Department Advisory Council(s)</td>
<td>107.18, 121.13</td>
<td>4749</td>
</tr>
<tr>
<td>Development Financing Advisory Council</td>
<td>122.40, 122.41</td>
<td>4750</td>
</tr>
<tr>
<td>Early Childhood Advisory Council</td>
<td>3301.90</td>
<td>4751</td>
</tr>
<tr>
<td>Education Commission of the States (Interstate Compact for Education)</td>
<td>3301.48, 3301.49</td>
<td>4752</td>
</tr>
<tr>
<td>Education Management Information System Advisory Board</td>
<td>3301.0713</td>
<td>4753</td>
</tr>
<tr>
<td>Educator Standards Board</td>
<td>3319.60</td>
<td>4754</td>
</tr>
<tr>
<td>Electrical Safety Inspector Advisory Committee</td>
<td>3783.08</td>
<td>4755</td>
</tr>
</tbody>
</table>
Emergency Response Commission 3750.02 4756
Engineering Experiment Station Advisory Committee 3335.27 4757
Environmental Education Council 3745.21 4758
Environmental Protection Agency Advisory Board(s) 121.13, 3704.03, 3745.01 4759
Broadcast Educational Media Commission 3353.02 – 3353.04 4760
Ex-Offender Reentry Coalition 5120.07 4761
Farmland Preservation Advisory Board 901.23 4762
Financial Planning and Supervision Commission(s) for Municipal Corporation, County, or Township 118.05 4763
for a school district
Financial Planning and Supervision Commission for a school district 3316.05 4764
Forestry Advisory Council 1503.40 4765
Governance Authority for a State University or College 3345.75 4766
Governor's Council on People with Disabilities 3303.41 4767
Governor's Policy Information Working Group Section 313, H.B. 420, 127th G.A. 4768
Governor's Residence Advisory Commission 107.40 4769
Grain Marketing Program Operating Committee 924.20 – 924.30 4770
Great Lakes Commission (Great Lakes Basin) 6161.01 4771
Compact
Gubernatorial Transition Committee 107.29, 126.26 4772
Help Me Grow Advisory Council 3701.611 4773
Hemophilia Advisory Subcommittee of the Medically Handicapped Children's Medical Advisory Council 3701.0210 4774
Handicapped Children's Medical Advisory Council 4774
Homeland Security Advisory Council 5502.011(E) 4775
Hospital Measures Advisory Council 3727.31 4776
Housing Trust Fund Advisory Committee 174.06 4777
Industrial Commission Nominating Council 4121.04 4778
Industrial Technology and Enterprise Advisory Council 122.29, 122.30 4779
<table>
<thead>
<tr>
<th>Council</th>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infant Hearing Screening Subcommittee</td>
<td>3701.507</td>
<td>4780</td>
</tr>
<tr>
<td>Infection Control Group</td>
<td>3727.312(D)</td>
<td>4781</td>
</tr>
<tr>
<td>Insurance Agent Education Advisory Council</td>
<td>3905.483</td>
<td>4782</td>
</tr>
<tr>
<td>Interstate Rail Passenger Advisory Council</td>
<td>4981.35</td>
<td>4783</td>
</tr>
<tr>
<td>Joint Select Committee on Volume Cap</td>
<td>133.021</td>
<td>4784</td>
</tr>
<tr>
<td>Labor-ManAGEMENT Government Advisory Council</td>
<td>4121.70</td>
<td>4785</td>
</tr>
<tr>
<td>Legislative Programming Committee of the Ohio</td>
<td>3353.07</td>
<td>4786</td>
</tr>
<tr>
<td>Government Telecommunications Service</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislative Task Force on Redistricting, Reapportionment, and Demographic Research</td>
<td>103.51</td>
<td>4787</td>
</tr>
<tr>
<td>Maternity and Newborn Advisory Council</td>
<td>3711.20, 3711.21</td>
<td>4788</td>
</tr>
<tr>
<td>Medically Handicapped Children's Medical Advisory Council</td>
<td>3701.025</td>
<td>4789</td>
</tr>
<tr>
<td>Midwest Interstate Passenger Rail Compact</td>
<td>4981.361</td>
<td>4790</td>
</tr>
<tr>
<td>Milk Sanitation Board</td>
<td>917.03 – 917.032</td>
<td>4791</td>
</tr>
<tr>
<td>Mine Subsidence Insurance Governing Board</td>
<td>3929.51</td>
<td>4792</td>
</tr>
<tr>
<td>Minority Development Financing Advisory Board</td>
<td>122.72, 122.73</td>
<td>4793</td>
</tr>
<tr>
<td>Multi-Agency Radio Communications System (MARCS) Steering Committee</td>
<td>Section 15.02, H.B. 640, 123rd G.A.</td>
<td>4794</td>
</tr>
<tr>
<td>National Museum of Afro-American History and Culture Planning Committee</td>
<td>149.303</td>
<td>4795</td>
</tr>
<tr>
<td>New African Immigrants Commission</td>
<td>4112.31, 4112.32</td>
<td>4796</td>
</tr>
<tr>
<td>Ohio Accountability Task Force</td>
<td>3302.021(E)</td>
<td>4797</td>
</tr>
<tr>
<td>Ohio Advisory Council for the Aging</td>
<td>173.03</td>
<td>4798</td>
</tr>
<tr>
<td>Ohio Agriculture License Plate Scholarship Fund</td>
<td>901.90</td>
<td>4799</td>
</tr>
<tr>
<td>Ohio Arts Council</td>
<td>Chapter 3379.</td>
<td>4800</td>
</tr>
<tr>
<td>Ohio Business Gateway Steering Committee</td>
<td>5703.57</td>
<td>4801</td>
</tr>
<tr>
<td>Ohio Cemetery Dispute Resolution Commission</td>
<td>4767.05, 4767.06</td>
<td>4802</td>
</tr>
<tr>
<td>Ohio Civil Rights Commission Advisory Agencies</td>
<td>4112.04(B)(4)</td>
<td>4803</td>
</tr>
</tbody>
</table>
and Conciliation Councils

Ohio Commercial Market Assistance Plan Executive Committee 3930.02 4804

Ohio Commission on Dispute Resolution and Conflict Management 179.02 - 179.04 4805

Ohio Commission on Fatherhood 5101.34 4806
Ohio Community Service Council 121.40 - 121.404 4807
Ohio Council for Interstate Adult Offender Supervision 5149.22 4808

Ohio Cultural Facilities Commission Chapter 3383. 4809
Ohio Cystic Fibrosis Legislative Task Force 101.38 4810
Ohio Developmental Disabilities Council 5123.35 4811
Ohio Expositions Commission 991.02 4812
Ohio Family and Children First Cabinet Council 121.37 4813
Ohio Geographically Referenced Information Program Council 125.901, 125.902 4814

Ohio Geology Advisory Council 1501.11 4815
Ohio Grape Industries Committee 924.51 - 924.55 4816
Ohio Historic Site Preservation Advisory Board 149.301 4817
Ohio Historical Society Board of Trustees 149.30 4818
Ohio Judicial Conference 105.91 - 105.97 4819
Ohio Lake Erie Commission 1506.21 4820
Ohio Legislative Commission on the Education and Preservation of State History Section 701.05, H.B. 1, 128th G.A. 4821

Ohio Medical Quality Foundation 3701.89 4822
Ohio Parks and Recreation Council 1541.40 4823
Ohio Peace Officer Training Commission 109.71, 109.72 4824
Ohio Private Investigation and Security Services Commission 4749.021, 4743.01 4825

Ohio Public Defender Commission 120.01 - 120.03 4826
Ohio Public Library Information Network Board of Trustees 3375.65, 3375.66 4827
Ohio Quarter Horse Development Commission 3769.086 4828
Ohio Small Government Capital Improvements 164.02(C)(D) 4829
Ohio Soil and Water Conservation Commission 1515.02 4830
Ohio Standardbred Development Commission 3769.085 4831
Ohio Thoroughbred Racing Advisory Committee 3769.084 4832
Ohio Transportation Finance Commission 5531.12(B) to (D) 4833
Ohio Tuition Trust Authority 3334.03, 3334.08 4834
Ohio University College of Osteopathic Medicine Advisory Committee 3337.10, 3337.11 4835
Ohio Vendors Representative Committee 3304.34, 20 USC 107 4836
Ohio War Orphans Scholarship Board 5910.02 - 4837
Ohio Water Advisory Council 1521.031 4838
Ohio Water Resources Council Advisory Group 1521.19 4839
Ohio Water Resources Council 1521.19 4840
Oil and Gas Commission 1509.35 4841
Operating Committee of the Oil and Gas Marketing Program 1510.06, 1510.11 4842
Organized Crime Investigations Commission 177.01 4843
Pharmacy and Therapeutics Committee of the Department of Medicaid 5164.7510 4844
Physician Assistant Policy Committee of the State Medical Board 4730.05, 4730.06 4845
Physician Loan Repayment Advisory Board 3702.81 4846
Power Siting Board 4906.02 4847
Prequalification Review Board 5525.07 4848
Private Water Systems Advisory Council 3701.346 4849
Public Utilities Commission Nominating Council 4901.021 4850
Public Utility Property Tax Study Committee 5727.85(K) 4851
Radiation Advisory Council 3748.20 4852
<table>
<thead>
<tr>
<th>Name of Committee/Board</th>
<th>Code</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reclamation Commission</td>
<td>1513.05</td>
<td>4853</td>
</tr>
<tr>
<td>Reclamation Forfeiture Fund Advisory Board</td>
<td>1513.182</td>
<td>4854</td>
</tr>
<tr>
<td>Recreation and Resources Commission</td>
<td>1501.04</td>
<td>4855</td>
</tr>
<tr>
<td>Recycling and Litter Prevention Advisory Council</td>
<td>1502.04</td>
<td>4856</td>
</tr>
<tr>
<td>School and Ministerial Lands Divestiture Committee</td>
<td>501.041</td>
<td>4857</td>
</tr>
<tr>
<td>Savings and Loan Associations and Savings Banks Board</td>
<td>1181.16</td>
<td>4858</td>
</tr>
<tr>
<td>Second Chance Trust Fund Advisory Committee</td>
<td>2108.35</td>
<td>4859</td>
</tr>
<tr>
<td>Service Coordination Workgroup</td>
<td>Section 751.20, H.B. 1, 128th G.A.</td>
<td>4860</td>
</tr>
<tr>
<td>Ski Tramway Board</td>
<td>4169.02</td>
<td>4861</td>
</tr>
<tr>
<td>Small Business Stationary Source Technical and Environmental Compliance Assistance Council</td>
<td>3704.19</td>
<td>4862</td>
</tr>
<tr>
<td>Solid Waste Management Advisory Council</td>
<td>3734.51</td>
<td>4863</td>
</tr>
<tr>
<td>Special Commission to Consider the Suspension of Local Government Officials</td>
<td>3.16</td>
<td>4864</td>
</tr>
<tr>
<td>Speed to Scale Task Force</td>
<td>Section 375.60.80, H.B. 119, 128th G.A.</td>
<td>4865</td>
</tr>
<tr>
<td>State Agency Coordinating Group</td>
<td>1521.19</td>
<td>4866</td>
</tr>
<tr>
<td>State Audit Committee</td>
<td>126.46</td>
<td>4867</td>
</tr>
<tr>
<td>State Council of Uniform State Laws</td>
<td>105.21 - 105.27</td>
<td>4868</td>
</tr>
<tr>
<td>State Criminal Sentencing Commission</td>
<td>181.22 - 181.26</td>
<td>4869</td>
</tr>
<tr>
<td>State Fire Council</td>
<td>3737.81</td>
<td>4870</td>
</tr>
<tr>
<td>State Library Board</td>
<td>3375.01</td>
<td>4871</td>
</tr>
<tr>
<td>State Victims Assistance Advisory Council</td>
<td>109.91(B) and (C)</td>
<td>4872</td>
</tr>
<tr>
<td>Statewide Consortium of County Law Library</td>
<td>3375.481</td>
<td>4873</td>
</tr>
<tr>
<td>Resource Boards</td>
<td>3326.02</td>
<td>4874</td>
</tr>
<tr>
<td>STEM Committee</td>
<td>3332.081</td>
<td>4875</td>
</tr>
</tbody>
</table>
Sunset Review Committee 101.84 - 101.87  
Tax Credit Authority 122.17(M)  
Technical Advisory Committee to Assist Director of the Ohio Coal Development Office 1551.35  
Technical Advisory Council on Oil and Gas 1509.38  
Transportation Review Advisory Council 5512.07 - 5512.09  
Unemployment Compensation Advisory Council 4141.08  
Unemployment Compensation Review Commission 4141.06  
Veterans Advisory Committee 5902.02(K)  
Volunteer Fire Fighters' Dependents Fund Boards (private volunteer) 146.02 - 146.06  
Volunteer Fire Fighters' Dependents Fund Boards (public) 146.02 - 146.06  
Water and Sewer Commission 1525.11(C)  
Waterways Safety Council 1547.73  
Wildlife Council 1531.03 - 1531.05  
Workers' Compensation Board of Directors 4121.123  
Nominating Committee

**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 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
cencumbrances 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 751.50. (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 submit a copy of the report to the Speaker of the House of Representatives not later than June 30, 2016.

Section 752.10. (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 757.01. 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 812.20. 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 812.30.** Sections 751.10 and 751.50 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 900.** 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.