

As Reported by the Senate Ways and Means Committee

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Sub. H. B. No. 24

Representative Ginter

Cosponsors: Representatives Schaffer, Rogers, Cera, Green, Hambley, Retherford, Ryan, Anielski, Antani, Antonio, Arndt, Ashford, Barnes, Boccieri, Boggs, Boyd, Brown, Butler, Carfagna, Celebrezze, Clyde, Craig, Cupp, Edwards, Faber, Fedor, Galonski, Gavarone, Goodman, Greenspan, Hagan, Henne, Hill, Holmes, Householder, Howse, Huffman, Hughes, Ingram, Johnson, Keller, Kent, Kick, Landis, Lanese, Lang, LaTourette, Leland, Lepore-Hagan, Lipps, Manning, McColley, Miller, O'Brien, Patmon, Patterson, Patton, Pelanda, Perales, Ramos, Reece, Reineke, Rezabek, Riedel, Roegner, Romanchuk, Schuring, Sheehy, Sprague, Stein, Strahorn, Sweeney, Thompson, West, Young

Senators Terhar, Beagle, Hackett, Peterson, Wilson

A BILL

To amend sections 5709.121, 5709.17, 5735.01, 1
5735.024, and 5735.04 of the Revised Code to 2
modify the existing tax exemption for veterans 3
organizations' property to include property of 4
certain veterans organizations exempt from 5
federal taxation under section 501(c)(4) of the 6
Internal Revenue Code, to exclude from that 7
exemption property that is not used primarily 8
for meetings, administration, and the provision 9
of programs and services to past and present 10
members of the United States armed forces, 11
exempt from taxation any property owned by a 12
nonprofit organization that receives funding 13
from a county board of developmental 14
disabilities to provide housing for 15
developmentally disabled individuals, to make 16

clarifying changes to the motor fuel tax law, 17
and to make an appropriation. 18

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

Section 1. That sections 5709.121, 5709.17, 5735.01, 19
5735.024, and 5735.04 of the Revised Code be amended to read as 20
follows: 21

Sec. 5709.121. (A) Real property and tangible personal 22
property belonging to a charitable or educational institution or 23
to the state or a political subdivision, shall be considered as 24
used exclusively for charitable or public purposes by such 25
institution, the state, or political subdivision, if it meets 26
one of the following requirements: 27

(1) It is used by such institution, the state, or 28
political subdivision, or by one or more other such 29
institutions, the state, or political subdivisions under a 30
lease, sublease, or other contractual arrangement: 31

(a) As a community or area center in which presentations 32
in music, dramatics, the arts, and related fields are made in 33
order to foster public interest and education therein; 34

(b) As a children's, science, history, or natural history 35
museum that is open to the general public; 36

(c) For other charitable, educational, or public purposes. 37

(2) It is made available under the direction or control of 38
such institution, the state, or political subdivision for use in 39
furtherance of or incidental to its charitable, educational, or 40
public purposes and not with the view to profit. 41

(3) It is used by an organization described in division 42
(D) of section 5709.12 of the Revised Code. If the organization 43
is a corporation that receives a grant under the Thomas Alva 44
Edison grant program authorized by division (C) of section 45
122.33 of the Revised Code at any time during the tax year, 46
"used," for the purposes of this division, includes holding 47
property for lease or resale to others. 48

(B)(1) Property described in division (A)(1)(a) or (b) of 49
this section shall continue to be considered as used exclusively 50
for charitable or public purposes even if the property is 51
conveyed through one conveyance or a series of conveyances to an 52
entity that is not a charitable or educational institution and 53
is not the state or a political subdivision, provided that all 54
of the following conditions apply with respect to that property: 55

(a) The property was listed as exempt on the county 56
auditor's tax list and duplicate for the county in which it is 57
located for the tax year immediately preceding the year in which 58
the property is conveyed through one conveyance or a series of 59
conveyances; 60

(b) The property is conveyed through one conveyance or a 61
series of conveyances to an entity that does any of the 62
following: 63

(i) Leases at least forty-five per cent of the property, 64
through one lease or a series of leases, to the entity that 65
owned or occupied the property for the tax year immediately 66
preceding the year in which the property is conveyed or to an 67
affiliate of that entity; 68

(ii) Contracts, directly or indirectly to have renovations 69
performed as described in division (B)(1)(d) of this section and 70

is at least partially owned by a nonprofit organization 71
described in section 501(c)(3) of the Internal Revenue Code that 72
is exempt from taxation under section 501(a) of that code. 73

(c) The property includes improvements that are at least 74
fifty years old; 75

(d) The property is being renovated in connection with a 76
claim for historic preservation tax credits available under 77
federal law; 78

(e) All or a portion of the property continues to be used 79
for the purposes described in division (A)(1)(a) or (b) of this 80
section after its conveyance; and 81

(f) The property is certified by the United States 82
secretary of the interior as a "certified historic structure" or 83
certified as part of a certified historic structure. 84

(2) Notwithstanding section 5715.27 of the Revised Code, 85
an application for exemption from taxation of property described 86
in division (B)(1) of this section may be filed by either the 87
owner of the property or an occupant. 88

(C) For purposes of this section, an institution that 89
meets all of the following requirements is conclusively presumed 90
to be a charitable institution: 91

(1) The institution is a nonprofit corporation or 92
association, no part of the net earnings of which inures to the 93
benefit of any private shareholder or individual; 94

(2) The institution is exempt from federal income taxation 95
under section 501(a) of the Internal Revenue Code; 96

(3) The majority of the institution's board of directors 97
are appointed by the mayor or legislative authority of a 98

municipal corporation or a board of county commissioners, or a combination thereof; 99
100

(4) The primary purpose of the institution is to assist in the development and revitalization of downtown urban areas. 101
102

(D) For purposes of division (A) (1) (b) of this section, the status of a museum as open to the general public shall be conclusive if the museum is accredited by the American alliance of museums or a successor organization. 103
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(E) (1) Qualifying real property owned by an institution that meets all of the following requirements shall be considered as used exclusively for charitable purposes, and the institution shall be considered a charitable institution for purposes of this section and section 5709.12 of the Revised Code: 107
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109
110
111

(a) The institution is an organization described under section 501(c) (3) of the Internal Revenue Code and exempt from federal income taxation under section 501(a) of the Internal Revenue Code. 112
113
114
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(b) The institution's primary purpose is to acquire, develop, lease, or otherwise provide suitable housing to individuals with developmental disabilities. 116
117
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(c) The institution receives at least a portion of its funding from one or more county boards of developmental disabilities to assist in the institution's primary purpose described in division (E) (1) (b) of this section. 119
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121
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(2) As used in division (E) of this section, "qualifying real property" means real property that is used primarily in one of the following manners: 123
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(a) The property is used by the institution described in 126

division (E) (1) of this section for the purpose described in 127
division (E) (1) (b) of this section. 128

(b) The property is leased or otherwise provided by the 129
institution described in division (E) (1) of this section to 130
individuals with developmental disabilities and used by those 131
individuals as housing. 132

(c) The property is leased or otherwise provided by the 133
institution described in division (E) (1) of this section to 134
another charitable institution, and that charitable institution 135
uses the property exclusively for charitable purposes. 136

Sec. 5709.17. The following property shall be exempted 137
from taxation: 138

(A) Real estate held or occupied by an association or 139
corporation, organized or incorporated under the laws of this 140
state relative to soldiers' memorial associations or monumental 141
building associations and that, in the opinion of the trustees, 142
directors, or managers thereof, is necessary and proper to carry 143
out the object intended for such association or corporation; 144

(B) Real estate and tangible personal property held or 145
occupied by a qualifying veterans' organization ~~that qualifies~~ 146
~~for exemption from taxation under section 501(c) (19) or 501(c)~~ 147
~~(23) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26~~ 148
~~U.S.C.A. 1, as amended, and is incorporated under the laws of~~ 149
this state or the United States and used primarily for meetings 150
and administration of the qualifying veterans' organization or 151
for providing, on a not-for-profit basis, programs and 152
supportive services to past or present members of the armed 153
forces of the United States and their families, except real 154
estate held by such an organization for the production of rental 155

income in excess of thirty-six thousand dollars in a tax year, 156
before accounting for any cost or expense incurred in the 157
production of such income. For the purposes of this division, 158
rental income includes only income arising directly from renting 159
the real estate to others for consideration. 160

As used in this division, "qualifying veterans' 161
organization" means an organization that is incorporated under 162
the laws of this state or the United States and that meets 163
either of the following requirements: 164

(1) The organization qualifies for exemption from taxation 165
under section 501(c)(19) or 501(c)(23) of the Internal Revenue 166
Code. 167

(2) The organization meets the criteria for exemption 168
under section 501(c)(19) of the Internal Revenue Code and 169
regulations adopted pursuant thereto, but is exempt from 170
taxation under section 501(c)(4) of the Internal Revenue Code. 171

(C) Tangible personal property held by a corporation 172
chartered under 112 Stat. 1335, 36 U.S.C.A. 40701, described in 173
section 501(c)(3) of the Internal Revenue Code, and exempt from 174
taxation under section 501(a) of the Internal Revenue Code shall 175
be exempt from taxation if it is property obtained as described 176
in 112 Stat. 1335-1341, 36 U.S.C.A. Chapter 407. 177

(D) Real estate held or occupied by a fraternal 178
organization and used primarily for meetings of and the 179
administration of the fraternal organization or for providing, 180
on a not-for-profit basis, educational or health services, 181
except real estate held by such an organization for the 182
production of rental income in excess of thirty-six thousand 183
dollars in a tax year before accounting for any cost or expense 184

incurred in the production of such income. As used in this 185
division, "rental income" has the same meaning as in division 186
(B) of this section, and "fraternal organization" means a 187
domestic fraternal society, order, or association operating 188
under the lodge, council, or grange system that qualifies for 189
exemption from taxation under section 501(c)(5), 501(c)(8), or 190
501(c)(10) of the "Internal Revenue Code of 1986," 100 Stat. 191
2085, 26 U.S.C. 1, as amended; that provides financial support 192
for charitable purposes, as defined in division (B)(12) of 193
section 5739.02 of the Revised Code; and that operates under a 194
state governing body that has been operating in this state for 195
at least eighty-five years. 196

Sec. 5735.01. As used in this chapter: 197

(A) "Motor vehicles" includes all vehicles, vessels, 198
watercraft, engines, machines, or mechanical contrivances which 199
are powered by internal combustion engines or motors. 200

(B) "Motor fuel" means gasoline, diesel fuel, kerosene, or 201
any other liquid motor fuel, including, but not limited to, 202
liquid petroleum gas or liquid natural gas, but excluding 203
substances prepackaged and sold in containers of five gallons or 204
less. 205

(C) "Kerosene" means all grades of kerosene, including, 206
but not limited to, the two grades of kerosene, no. 1-K and no. 207
2-K, commonly known as K-1 kerosene and K-2 kerosene, 208
respectively, described in the American Society for Testing 209
Materials Standard D-3699, in effect on January 1, 1999, and 210
aviation grade kerosene. 211

(D) "Diesel fuel" means any liquid fuel capable of use in 212
discrete form or as a blend component in the operation of 213

engines of the diesel type, including transmix when mixed with diesel fuel.	214 215
(E) "Gasoline" means any of the following:	216
(1) All products, commonly or commercially known or sold as gasoline;	217 218
(2) Any blend stocks or additives, including alcohol, that are sold for blending with gasoline, other than products typically sold in containers of five gallons or less;	219 220 221
(3) Transmix when mixed with gasoline, unless certified, as required by the tax commissioner, for withdrawal from terminals for reprocessing at refineries;	222 223 224
(4) Alcohol that is offered for sale or sold for use as, or commonly and commercially used as, a fuel for internal combustion engines.	225 226 227
Gasoline does not include diesel fuel, commercial or industrial naphthas or solvents manufactured, imported, received, stored, distributed, sold, or used exclusively for purposes other than as a motor fuel for a motor vehicle or vessel. The blending of any of the products listed in the preceding sentence, regardless of name or characteristics, is conclusively presumed to have been done to produce gasoline, unless the product obtained by the blending is entirely incapable for use as fuel to operate a motor vehicle. An additive, blend stock, or alcohol is presumed to be sold for blending unless a certification is obtained as required by the tax commissioner.	228 229 230 231 232 233 234 235 236 237 238
(F) "Public highways" means lands and lots over which the public, either as user or owner, generally has a right to pass, even though the same are closed temporarily by the authorities for the purpose of construction, reconstruction, maintenance, or	239 240 241 242

repair.	243
(G) "Waters within the boundaries of this state" means all	244
streams, lakes, ponds, marshes, water courses, and all other	245
bodies of surface water, natural or artificial, which are	246
situated wholly or partially within this state or within its	247
jurisdiction, except private impounded bodies of water.	248
(H) "Person" includes individuals, partnerships, firms,	249
associations, corporations, receivers, trustees in bankruptcy,	250
estates, joint-stock companies, joint ventures, the state and	251
its political subdivisions, and any combination of persons of	252
any form.	253
(I) (1) "Motor fuel dealer" means any person who satisfies	254
any of the following:	255
(a) The person imports from another state or foreign	256
country or acquires motor fuel by any means into a terminal in	257
this state;	258
(b) The person imports motor fuel from another state or	259
foreign country in bulk lot vehicles for subsequent sale and	260
distribution in this state from bulk lot vehicles;	261
(c) The person refines motor fuel in this state;	262
(d) The person acquires motor fuel from a motor fuel	263
dealer for subsequent sale and distribution by that person in	264
this state from bulk lot vehicles;	265
(e) The person possesses an unrevoked permissive motor	266
fuel dealer's license.	267
(2) Any person who obtains dyed diesel fuel for use other	268
than the operation of motor vehicles upon the public highways or	269
upon waters within the boundaries of this state, but later uses	270

that motor fuel for the operation of motor vehicles upon the 271
public highways or upon waters within the boundaries of this 272
state, is deemed a motor fuel dealer as regards any unpaid motor 273
fuel taxes levied on the motor fuel so used. 274

(J) As used in section 5735.05 of the Revised Code only: 275

(1) With respect to gasoline, "received" or "receipt" 276
shall be construed as follows: 277

(a) Gasoline produced at a refinery in this state or 278
delivered to a terminal in this state is deemed received when it 279
is disbursed through a loading rack at that refinery or 280
terminal; 281

(b) Except as provided in division (J) (1) (a) of this 282
section, gasoline imported into this state or purchased or 283
otherwise acquired in this state by any person is deemed 284
received within this state by that person when the gasoline is 285
withdrawn from the container in which it was transported; 286

(c) Gasoline delivered or disbursed by any means from a 287
terminal directly to another terminal is not deemed received. 288

(2) With respect to motor fuel other than gasoline, 289
"received" or "receipt" means distributed or sold for use or 290
used to generate power for the operation of motor vehicles upon 291
the public highways or upon waters within the boundaries of this 292
state. All diesel fuel that is not dyed diesel fuel, regardless 293
of its use, shall be considered as used to generate power for 294
the operation of motor vehicles upon the public highways or upon 295
waters within the boundaries of this state when the fuel is sold 296
or distributed to a person other than a licensed motor fuel 297
dealer or to a person licensed under section 5735.026 of the 298
Revised Code. 299

(K) Motor fuel used for the operation of licensed motor vehicles employed in the maintenance, construction, or repair of public highways is deemed to be used for the operation of motor vehicles upon the public highways.

(L) "Licensed motor fuel dealer" means any dealer possessing an unrevoked motor fuel dealer's license issued by the tax commissioner as provided in section 5735.02 of the Revised Code.

(M) "Licensed retail dealer" means any retail dealer possessing an unrevoked retail dealer's license issued by the tax commissioner as provided in section 5735.022 of the Revised Code.

(N) "Refinery" means a facility used to produce motor fuel and from which motor fuel may be removed by pipeline, by vessel, or at a rack.

(O) "Retail dealer" means any person that sells or distributes motor fuel at a retail service station located in this state.

(P) "Retail service station" means a location from which motor fuel is sold to the general public and is dispensed or pumped directly into motor vehicle fuel tanks for consumption.

(Q) "Transit bus" means a motor vehicle that is operated for public transit or paratransit service on a regular and continuing basis within the state by or for a county, a municipal corporation, a county transit board pursuant to sections 306.01 to 306.13 of the Revised Code, a regional transit authority pursuant to sections 306.30 to 306.54 of the Revised Code, or a regional transit commission pursuant to sections 306.80 to 306.90 of the Revised Code. Public transit or

paratransit service may include fixed route, demand-responsive, 329
or subscription bus service transportation, but does not include 330
shared-ride taxi service, carpools, vanpools, jitney service, 331
school bus transportation, or charter or sightseeing services. 332

(R) "Export" means to obtain motor fuel in this state for 333
sale or other distribution outside this state. For the purposes 334
of this division, motor fuel delivered outside this state by or 335
for the seller constitutes an export by the seller, and motor 336
fuel delivered outside this state by or for the purchaser 337
constitutes an export by the purchaser. 338

(S) "Import" means motor fuel delivered into this state 339
from outside this state. Motor fuel delivered into this state 340
from outside this state by or for the seller constitutes an 341
import by the seller. Motor fuel delivered into this state from 342
outside this state by or for the purchaser constitutes an import 343
by the purchaser. 344

(T) "Terminal" means a motor fuel storage or distribution 345
facility that ~~has been assigned a terminal control number by the~~ 346
~~internal revenue service, that~~ is supplied by pipeline or marine 347
vessel, ~~and from which motor fuel may be removed at a rack.~~ 348

(U) ~~"Terminal operator" means a person that owns,~~ 349
~~operates, or otherwise controls a terminal~~Consumer" means a 350
buyer of motor fuel for purposes other than resale in any form. 351

(V) "Bulk lot vehicle" means railroad tank cars, transport 352
tank trucks, and tank wagons with a capacity of at least 1,400 353
gallons. 354

(W) "Licensed permissive motor fuel dealer" means any 355
person possessing an unrevoked permissive motor fuel dealer's 356
license issued by the tax commissioner under section 5735.021 of 357

the Revised Code.	358
(X) "Licensed terminal operator" means any person	359
possessing an unrevoked terminal operator's license issued by	360
the tax commissioner under section 5735.026 of the Revised Code.	361
(Y) "Licensed exporter" means any person possessing an	362
unrevoked exporter's license issued by the tax commissioner	363
under section 5735.026 of the Revised Code.	364
(Z) "Dyed diesel fuel" means diesel fuel satisfying the	365
requirements of 26 U.S.C. 4082.	366
(AA) "Gross gallons" means U.S. gallons without	367
temperature or barometric adjustments.	368
(BB) "Bulk plant" means a motor fuel storage and	369
distribution facility, other than a terminal, from which motor	370
fuel may be withdrawn by railroad car, transport trucks, tank	371
wagons, or marine vessels.	372
(CC) "Transporter" means either of the following:	373
(1) A railroad company, street, suburban, or interurban	374
railroad company, a pipeline company, or water transportation	375
company that transports motor fuel, either in interstate or	376
intrastate commerce, to points in this state;	377
(2) A person that transports motor fuel by any manner to a	378
point in this state.	379
(DD) "Exporter" means either of the following:	380
(1) A person that is licensed to collect and remit motor	381
fuel taxes in a specified state of destination;	382
(2) A person that is statutorily prohibited from obtaining	383
a license to collect and remit motor fuel taxes in a specified	384

state of destination, and is licensed to sell or distribute tax- 385
paid motor fuel in the specified state of destination. 386

(EE) "Report" means a report or return required to be 387
filed under this chapter and may be used interchangeably with, 388
and for all purposes has the same meaning as, "return." 389

(FF) "Aviation fuel" means aviation gasoline or aviation 390
grade kerosene or any other fuel that is used in aircraft. 391

(GG) "Aviation gasoline" means fuel specifically 392
compounded for use in reciprocating aircraft engines. 393

(HH) "Aviation grade kerosene" means any kerosene type jet 394
fuel covered by ASTM Specification D1655 or meeting 395
specification MIL-DTL-5624T (Grade JP-5) or MTL-DTL-83133E 396
(Grade JP-8). 397

(II) "Aviation fuel dealer" means a person that acquires 398
aviation fuel from a supplier or from another aviation fuel 399
dealer for subsequent sale to a person other than an end user. 400

Sec. 5735.024. (A) No aviation fuel dealer shall purchase 401
aviation fuel for ~~consumption-resale~~ in this state without first 402
being ~~registered-licensed~~ as an aviation fuel dealer by the tax 403
commissioner to engage in such activities. 404

(B) The failure to register with the commissioner as an 405
aviation fuel dealer does not relieve a person from the 406
requirement to file returns under this title. 407

(C) No person shall make a false or fraudulent statement 408
on the application required by this section. 409

(D) Each aviation fuel dealer shall file a report with the 410
commissioner on or before the ~~twenty-third~~ last day of each 411
month for the preceding month. The commissioner shall adopt 412

rules pursuant to Chapter 119. of the Revised Code specifying 413
the information that shall be required to be included in the 414
report. 415

(E) If an aviation fuel dealer files a false monthly 416
report of the information required by the commissioner or fails 417
to file a monthly report as required by this section, the 418
commissioner may revoke the license of the aviation fuel dealer 419
and notify the aviation fuel dealer in writing of such 420
revocation by certified mail sent to the last known address of 421
the aviation fuel dealer appearing in the files of the 422
commissioner. 423

Sec. 5735.04. If a motor fuel dealer files a false monthly 424
report of the information required under section 5735.06 of the 425
Revised Code, fails to file a monthly report as required by that 426
section or section 5735.024 of the Revised Code, or fails to pay 427
the full amount of the tax as required by the motor fuel laws of 428
the state or as may be agreed upon by the tax commissioner and 429
the motor fuel dealer, ~~or fails to file an inventory report as~~ 430
~~required by section 5735.061 (B) of the Revised Code,~~ the 431
commissioner may revoke the license of the motor fuel dealer, 432
and notify the motor fuel dealer in writing of such revocation 433
by certified mail sent to the last known address of the motor 434
fuel dealer appearing on the files of the commissioner. 435

The commissioner may cancel any license issued to any 436
motor fuel dealer, and the cancellation shall become effective 437
at the time that may be determined by the commissioner. The 438
commissioner also may cancel the license of any motor fuel 439
dealer upon sixty days' notice mailed to the last known address 440
of the motor fuel dealer if the commissioner, upon 441
investigation, finds that the person to whom the license has 442

been issued is no longer engaged in the receipt, use, or sale of 443
motor fuel as a motor fuel dealer, and has not been so engaged 444
for the period of six months prior to the cancellation. No 445
license shall be canceled upon the request of any motor fuel 446
dealer unless the motor fuel dealer, prior to the date of 447
cancellation, has paid to the state all motor fuel taxes payable 448
or assumed by the motor fuel dealer under the laws of the state, 449
together with all penalties and fines accruing by reason of any 450
failure of the motor fuel dealer to make accurate reports of 451
receipts of motor fuel or to pay the taxes and penalties. 452

If the license of any motor fuel dealer is canceled by the 453
commissioner as provided in this section, and if the motor fuel 454
dealer has paid to the state all motor fuel taxes due and 455
payable by the motor fuel dealer under the laws of the state, or 456
assumed by the motor fuel dealer upon the receipt, sale, or use 457
of motor fuel, together with all penalties accruing by reason of 458
any failure on the part of the motor fuel dealer to make 459
accurate reports or to pay the tax and penalties, then the 460
commissioner shall cancel and surrender the bond theretofore 461
filed by the motor fuel dealer. 462

Section 2. That existing sections 5709.121, 5709.17, 463
5735.01, 5735.024, and 5735.04 of the Revised Code are hereby 464
repealed. 465

Section 3. That the amendment by this act of section 466
5709.121 of the Revised Code applies to tax year 2018 and 467
thereafter and the tax years at issue in any application for 468
exemption from taxation or any appeal from such an application 469
pending before the Tax Commissioner, the Board of Tax Appeals, 470
any Court of Common Pleas or Court of Appeals, or the Supreme 471
Court on the effective date of this section and to the property 472

that is the subject of any such application or appeal. That 473
amendment is remedial in nature and the purpose thereof is to 474
clarify the intent of the General Assembly that real property 475
described in division (E) of section 5709.121 of the Revised 476
Code, as amended by this act, is exempt from taxation. 477

That the amendment by this act of section 5709.17 of the 478
Revised Code applies to tax years ending on or after the 479
effective date of this act. 480

Section 4. All items in this section are hereby 481
appropriated as designated out of any moneys in the state 482
treasury to the credit of the designated fund. The 483
appropriations made in this act are for the biennium ending June 484
30, 2020. The appropriations made in this act are in addition to 485
any other appropriations made for the FY 2019-FY 2020 biennium. 486

COT CENTRAL OHIO TECHNICAL COLLEGE 487

Higher Education Improvement Fund (Fund 7034) 488

C36923 Licking County Big Brothers Big Sisters \$750,000 489

Project 490

TOTAL Higher Education Improvement Fund \$750,000 491

TOTAL ALL FUNDS \$750,000 492

Section 5. Within the limits set forth in this act, the 493
Director of Budget and Management shall establish accounts 494
indicating the source and amount of funds for each appropriation 495
made in this act, and shall determine the form and manner in 496
which appropriation accounts shall be maintained. Expenditures 497
from appropriations contained in this act shall be accounted for 498
as though made in the capital appropriations act of the 132nd 499
General Assembly. 500

The appropriations made in this act are subject to all	501
provisions of the capital appropriations act of the 132nd	502
General Assembly that are generally applicable to such	503
appropriations.	504