

**As Reported by the Committee of Conference**

**132nd General Assembly**

**Regular Session**

**2017-2018**

**Am. Sub. S. B. No. 8**

**Senators Gardner, Terhar**

**Cosponsors: Senators Beagle, Eklund, Hite, Brown, Manning, Oelslager, Uecker, Bacon, Balderson, Dolan, Hackett, Hoagland, Hottinger, Huffman, Kunze, LaRose, Lehner, Obhof, O'Brien, Peterson, Schiavoni, Sykes, Tavares, Thomas, Wilson, Yuko**

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**A BILL**

To amend sections 107.036, 122.174, 307.678, 1  
311.29, 1901.32, 1907.53, 3309.374, 3333.051, 2  
5595.04, 5595.13, 5709.48, 5709.49, 5709.50, 3  
5725.98, 5729.98, 5733.40, 5739.01, 5739.09, 4  
5739.213, and 5902.02, to enact sections 122.15, 5  
122.151, 122.152, 122.153, 122.154, 122.155, 6  
122.156, 1901.321, 1907.531, and 3318.39, and to 7  
repeal sections 126.211 and 3345.58 of the 8  
Revised Code and to amend Sections 259.100, 9  
265.220, 265.233, 291.20, 297.10, 381.371, 10  
395.10, 395.20, 413.50, and 512.12 of H.B. 49 of 11  
the 132nd General Assembly and Section 229.30 of 12  
S.B. 310 of the 131st General Assembly, as 13  
subsequently amended, to establish the 1:1 14  
School Facilities Option Program, to revise the 15  
law regarding applied bachelor's degree programs 16  
offered at two-year state institutions of higher 17  
education, to modify the schedule for phasing 18

down tangible personal property tax	19
reimbursement payments to school districts, to	20
modify the payment cap in the school funding	21
formula, to modify the law governing the	22
establishment and operation of transportation	23
financing districts, to modify county funding	24
sources for a tourism development district, to	25
modify the veterans organizations grant program,	26
to allow county sheriffs to contract with	27
municipal courts and county courts for the	28
transportation of persons between the county	29
jail and a county court or municipal court, to	30
make deputy sheriffs ex officio bailiffs of	31
county courts and municipal courts, to revise	32
eligibility for School Employees Retirement	33
System pension and benefit recipients' annual	34
cost-of-living adjustments, to repeal a	35
provision regarding acceptance of prior college	36
courses by state institutions of higher	37
education, to authorize a tax credit for	38
insurance companies that provide capital to	39
investment funds investing in businesses in	40
rural areas, to exempt corrective eyeglasses and	41
contact lenses from sales and use tax beginning	42
July 1, 2019, to provide that wages and	43
guaranteed payments paid by a professional	44
employer organization to the owner of a pass-	45
through entity that has contracted with the	46
organization may be considered business income,	47
to make appropriations, to modify earmarks, and	48
to make changes to reappropriations for grants	49

related to the Lakes in Economic Distress 50  
Revolving Loan Program. 51

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

**Section 1.** That sections 107.036, 122.174, 307.678, 52  
311.29, 1901.32, 1907.53, 3309.374, 3333.051, 5595.04, 5595.13, 53  
5709.48, 5709.49, 5709.50, 5725.98, 5729.98, 5733.40, 5739.01, 54  
5739.09, 5739.213, and 5902.02 be amended and sections 122.15, 55  
122.151, 122.152, 122.153, 122.154, 122.155, 122.156, 1901.321, 56  
1907.531, and 3318.39 of the Revised Code be enacted to read as 57  
follows: 58

**Sec. 107.036.** (A) For each business incentive tax credit, 59  
the main operating appropriations act shall contain a detailed 60  
estimate of the total amount of credits that may be authorized 61  
in each year, an estimate of the amount of credits expected to 62  
be claimed in each year, and an estimate of the amount of 63  
credits expected to remain outstanding at the end of the 64  
biennium. The governor shall include such estimates in the state 65  
budget submitted to the general assembly pursuant to section 66  
107.03 of the Revised Code. 67

(B) As used in this section, "business incentive tax 68  
credit" means all of the following: 69

(1) The job creation tax credit under section 122.17 of 70  
the Revised Code; 71

(2) The job retention tax credit under section 122.171 of 72  
the Revised Code; 73

(3) The historic preservation tax credit under section 74

149.311 of the Revised Code;	75
(4) The motion picture tax credit under section 122.85 of the Revised Code;	76 77
(5) The new markets tax credit under section 5725.33 of the Revised Code;	78 79
(6) The research and development credit under section 166.21 of the Revised Code;	80 81
(7) The small business investment credit under section 122.86 of the Revised Code;	82 83
<u>(8) The rural growth investment credit under section 122.152 of the Revised Code.</u>	84 85
<u>Sec. 122.15. As used in this section and sections 122.151 to 122.156 of the Revised Code:</u>	86 87
<u>(A) "Affiliate" means a person that directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with another person. For the purposes of this division, a person is "controlled by" another person if the controlling person holds, directly or indirectly, the majority voting or ownership interest in the controlled person or has control over the day-to-day operations of the controlled person by contract or by law.</u>	88 89 90 91 92 93 94 95
<u>(B) "Closing date" means the date on which a rural business growth fund has collected all of the amounts specified by divisions (G) (1) and (2) of section 122.151 of the Revised Code.</u>	96 97 98 99
<u>(C) "Credit-eligible capital contribution" means an investment of cash by a person subject to the tax imposed by section 3901.86, 5725.18, 5729.03, or 5729.06 of the Revised</u>	100 101 102

Code in a rural business growth fund that equals the amount 103  
specified on a notice of tax credit allocation issued by the 104  
development services agency under division (I) (1) of section 105  
122.151 of the Revised Code. The investment shall purchase an 106  
equity interest in the fund or purchase, at par value or 107  
premium, a debt instrument issued by the fund that meets all of 108  
the following criteria: 109

(1) The debt instrument has an original maturity date of 110  
at least five years after the date of issuance. 111

(2) The debt instrument has a repayment schedule that is 112  
not faster than a level principal amortization over five years. 113

(3) The debt instrument has no interest, distribution, or 114  
payment features dependent on the fund's profitability or the 115  
success of the fund's growth investments. 116

(D) "Eligible investment authority" means the amount 117  
stated on the notice issued under division (F) of section 118  
122.151 of the Revised Code certifying the rural business growth 119  
fund. Sixty per cent of a fund's eligible investment authority 120  
shall be comprised of credit-eligible capital contributions. 121

(E) "Full-time equivalent employee" means the quotient 122  
obtained by dividing the total number of hours for which 123  
employees were compensated for employment over the preceding 124  
twelve-month period by two thousand eighty. 125

(F) "Growth investment" means any capital or equity 126  
investment in a rural business concern or any loan to a rural 127  
business concern with a stated maturity of at least one year. A 128  
secured loan or the provision of a revolving line of credit to a 129  
rural business concern is a growth investment only if the rural 130  
business growth fund obtains an affidavit from the president or 131

chief executive officer of the rural business concern attesting 132  
that the rural business concern sought and was denied similar 133  
financing from a commercial bank. 134

(G) "Operating company" means any business that has its 135  
principal business operations in this state, has fewer than two 136  
hundred fifty employees and not more than fifteen million 137  
dollars in net income for the preceding taxable year, and that 138  
is none of the following: 139

(1) A country club; 140

(2) A racetrack or other facility used for gambling; 141

(3) A store the principal purpose of which is the sale of 142  
alcoholic beverages for consumption off premises; 143

(4) A massage parlor; 144

(5) A hot tub facility; 145

(6) A suntan facility; 146

(7) A business engaged in the development or holding of 147  
intangibles for sale; 148

(8) A private or commercial golf course; 149

(9) A business that derives or projects to derive fifteen 150  
per cent or more of its net income from the rental or sale of 151  
real property, except any business that is a special purpose 152  
entity principally owned by a principal user of that property 153  
formed solely for the purpose of renting, either directly or 154  
indirectly, or selling real property back to such principal user 155  
if such principal user does not derive fifteen per cent or more 156  
of its gross annual revenue from the rental or sale of real 157  
property; 158

<u>(10) A publicly traded business.</u>	159
<u>For the purposes of this division, "net income" means</u>	160
<u>federal gross income as required to be reported under the</u>	161
<u>Internal Revenue Code less federal and state taxes imposed on or</u>	162
<u>measured by income.</u>	163
<u>(H) A business's "principal business operations" are in</u>	164
<u>this state if at least eighty per cent of the business's</u>	165
<u>employees reside in this state, the individuals who receive</u>	166
<u>eighty per cent of the business's payroll reside in this state,</u>	167
<u>or the business has agreed to use the proceeds of a growth</u>	168
<u>investment to relocate at least eighty per cent of its employees</u>	169
<u>to this state or pay at least eighty per cent of its payroll to</u>	170
<u>individuals residing in this state.</u>	171
<u>(I) "Rural area" means any county in this state having a</u>	172
<u>population less than two hundred thousand as of the most recent</u>	173
<u>decennial census or the most recent annual population estimate</u>	174
<u>published or released by the United States census bureau.</u>	175
<u>(J) "Rural business concern" means an operating company</u>	176
<u>that has its principal business operations located in a rural</u>	177
<u>area.</u>	178
<u>(K) "Rural business growth fund" and "fund" mean an entity</u>	179
<u>certified by the development services agency under section</u>	180
<u>122.151 of the Revised Code.</u>	181
<u>(L) "Taxable year" means the calendar year ending on the</u>	182
<u>thirty-first day of December next preceding the day the annual</u>	183
<u>statement is required to be returned under section 5725.18 or</u>	184
<u>5729.02 of the Revised Code.</u>	185
<u>Sec. 122.151. (A) On and after the effective date of the</u>	186
<u>enactment of this section, a person that has developed a</u>	187

business plan to invest in rural business concerns in this state 188  
and has successfully solicited private investors to make credit- 189  
eligible capital contributions in support of the plan may apply 190  
to the development services agency for certification as a rural 191  
business growth fund. The application shall include all of the 192  
following: 193

(1) The total eligible investment authority sought by the 194  
applicant under the business plan; 195

(2) Documents and other evidence sufficient to prove, to 196  
the satisfaction of the agency, that the applicant meets all of 197  
the following criteria: 198

(a) The applicant or an affiliate of the applicant is 199  
licensed as a rural business investment company under 7 U.S.C. 200  
2009cc, or as a small business investment company under 15 201  
U.S.C. 681. 202

(b) As of the date the application is submitted, the 203  
applicant has invested more than one hundred million dollars in 204  
operating companies, including at least fifty million dollars in 205  
operating companies located in rural areas. In computing 206  
investments under this division, the applicant may include 207  
investments made by affiliates of the applicant and investments 208  
made in businesses that are not operating companies but would 209  
qualify as operating companies if the principal business 210  
operations were located in this state. 211

(3) The industries in which the applicant proposes to make 212  
growth investments and the percentage of the growth investments 213  
that will be made in each industry. The applicant shall identify 214  
each industry by using the codes utilized by the north American 215  
industry classification system. 216



(4) An estimate of the number of new full-time equivalent employees and retained full-time equivalent employees that will result from the applicant's growth investments; 217  
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(5) A revenue impact assessment for the applicant's proposed growth investments prepared by a nationally recognized third-party independent economic forecasting firm using a dynamic economic forecasting model. The revenue impact assessment shall analyze the applicant's business plan over the ten years following the date the application is submitted to the agency. 220  
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(6) A signed affidavit from each investor successfully solicited by the applicant to make a credit eligible capital contribution in support of the business plan. Each affidavit shall include information sufficient for the agency and the superintendent of insurance to identify the investor and shall state the amount of the investor's credit-eligible capital contribution. 227  
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(7) A nonrefundable application fee of five thousand dollars. 234  
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(B)(1) Except as provided in division (B)(2) of this section, the agency shall review and make a determination with respect to each application submitted under division (A) of this section within sixty days of receipt. The agency shall review and make determinations on the applications in the order in which the applications are received by the agency. Applications received by the agency on the same day shall be deemed to have been received simultaneously. The agency shall approve not more than seventy-five million dollars in eligible investment authority and not more than forty-five million dollars in credit-eligible capital contributions under this section. 236  
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(2) If the agency denies an application for certification 247  
as a fund, and approving a subsequently submitted application 248  
would result in exceeding the dollar limitation on eligible 249  
investment authority or credit-eligible contributions prescribed 250  
by division (B) (1) of this section assuming the previously 251  
denied application were completed, clarified, or cured under 252  
division (D) of this section, the agency shall refrain from 253  
making a determination on the subsequently submitted application 254  
until the previously denied application is reconsidered or the 255  
fifteen-day period for submitting additional information 256  
respecting that application has passed, whichever comes first. 257

(C) The agency shall deny an application submitted under 258  
this section if any of the following are true: 259

(1) The application is incomplete. 260

(2) The application fee is not paid in full. 261

(3) The applicant does not satisfy all the criteria 262  
described in division (A) (2) of this section. 263

(4) The revenue impact assessment submitted under division 264  
(A) (5) of this section does not demonstrate that the applicant's 265  
business plan will result in a positive economic impact on this 266  
state over a ten-year period that exceeds the cumulative amount 267  
of tax credits that would be issued under section 122.152 of the 268  
Revised Code if the application were approved. 269

(5) The credit-eligible capital contributions described in 270  
affidavits submitted under division (A) (6) of this section do 271  
not equal sixty per cent of the total amount of eligible 272  
investment authority sought under the applicant's business plan. 273

(6) The agency has already approved the maximum total 274  
eligible investment authority and credit-eligible capital 275

contributions allowed under division (B) of this section. 276

(D) If the agency denies an application under division (C) 277  
of this section, the agency shall send notice of its 278  
determination to the applicant. The notice shall include the 279  
reason or reasons that the application was denied. If the 280  
application was denied for any reason other than the reason 281  
specified in division (C)(6) of this section, the applicant may 282  
provide additional information to the agency to complete, 283  
clarify, or cure defects in the application. The additional 284  
information must be submitted within fifteen days after the date 285  
the notice of denial was dispatched by the agency. If the person 286  
submits additional information within fifteen days, the agency 287  
shall reconsider the application within thirty days after 288  
receiving the additional information. The application shall be 289  
reviewed and considered before any pending application submitted 290  
after the original submission date of the reconsidered 291  
application. If the person does not submit additional 292  
information within fifteen days after dispatch of the notice of 293  
denial, the person may submit a new application with a new 294  
submission date at any time. 295

(E) If approving multiple simultaneously submitted 296  
applications would result in exceeding the overall eligible 297  
investment limit prescribed by division (B) of this section, the 298  
agency shall proportionally reduce the eligible investment 299  
authority and the credit-eligible capital contributions for each 300  
approved application as necessary to avoid exceeding the limit. 301

(F) The agency shall not deny a rural business growth fund 302  
application or reduce the requested eligible investment 303  
authority for reasons other than those described in divisions 304  
(C) and (E) of this section. If the agency approves such an 305

application, the agency shall issue a written notice to the 306  
applicant certifying that the applicant qualifies as a rural 307  
business growth fund and specifying the amount of the 308  
applicant's eligible investment authority. 309

(G) A fund shall do all of the following within sixty days 310  
after receiving the certification issued under division (F) of 311  
this section: 312

(1) Collect the credit-eligible capital contributions from 313  
each investor whose affidavit was included in the application. 314  
If the rural business growth fund's requested eligible 315  
investment authority is proportionally reduced under division 316  
(E) of this section, the investor's required credit-eligible 317  
capital contribution shall be reduced by the same proportion. 318

(2) Collect one or more investments of cash that, when 319  
added to the contributions collected under division (G) (1) of 320  
this section, equal the fund's eligible investment authority. At 321  
least ten per cent of the fund's eligible investment authority 322  
shall be comprised of equity investments contributed by 323  
affiliates of the fund, including employees, officers, and 324  
directors of such affiliates. 325

(H) Within sixty-five days after receiving the 326  
certification issued under division (F) (1) of this section, the 327  
fund shall send to the agency documentation sufficient to prove 328  
that the amounts described in divisions (G) (1) and (2) of this 329  
section have been collected. The fund shall identify any 330  
affiliate of an investor described in division (G) (1) of this 331  
section that will seek to claim the credit allowed by section 332  
122.152 of the Revised Code. If the fund fails to fully comply 333  
with division (G) of this section, the fund's certification 334  
shall lapse. 335

Eligible investment authority and corresponding credit- 336  
eligible capital contributions that lapse under this division do 337  
not count toward limits on total eligible investment authority 338  
and credit-eligible capital contributions prescribed by division 339  
(B) of this section. Once eligible investment authority has 340  
lapsed, the agency shall first award lapsed authority pro rata 341  
to each fund that was awarded less than the requested eligible 342  
investment authority because of the operation of division (E) of 343  
this section. Any remaining eligible investment authority may be 344  
awarded by the agency to new applicants. 345

(I) After receiving documentation sufficient to prove that 346  
the amounts described in divisions (G) (1) and (2) of this 347  
section have been collected, the agency shall issue the 348  
following notices: 349

(1) To each investor or affiliate identified in division 350  
(H) of this section, a notice of the amount and utilization 351  
schedule of the tax credits allocated to that investor or 352  
affiliate as a result of its credit-eligible capital 353  
contribution; 354

(2) To the superintendent of insurance, a notice of the 355  
amount and utilization schedule of the tax credits allocated to 356  
each investor described in division (G) (1) of this section and 357  
any affiliate of such investor who will seek to claim the credit 358  
allowed by section 122.152 of the Revised Code. 359

(J) Application fees submitted to the agency pursuant to 360  
division (A) (7) of this section shall be credited to the tax 361  
incentives operating fund created under section 122.174 of the 362  
Revised Code, and shall be used by the agency to administer 363  
sections 122.15 to 122.156 of the Revised Code. 364

Sec. 122.152. (A) There is hereby allowed a nonrefundable 365  
tax credit for owners of tax credit certificates issued by the 366  
development services agency under division (B) of this section. 367  
The credit may be claimed against the tax imposed by section 368  
3901.86, 5725.18, 5729.03, or 5729.06 of the Revised Code. 369

(B) On the closing date, a taxpayer that made a credit- 370  
eligible capital contribution to a rural business growth fund 371  
shall be eligible for a credit equal to the amount specified in 372  
the notice issued under division (I)(1) of section 122.151 of 373  
the Revised Code. On or before the third, fourth, fifth, and 374  
sixth anniversary dates of the closing date, the agency shall 375  
issue a tax credit certificate to the taxpayer specifying the 376  
corresponding anniversary date and a credit amount equal to one- 377  
fourth of the total credit authorized under this section. The 378  
taxpayer or its identified affiliate may claim the credit amount 379  
for the taxable year that includes the date specified on the 380  
certificate. The taxpayer making a credit-eligible capital 381  
contribution and the issuance of a tax credit certificate by the 382  
agency does not represent a verification or certification by the 383  
agency of compliance with the recapture provisions of section 384  
122.153 of the Revised Code. The tax credit issued under this 385  
division is subject to recapture under section 122.153 of the 386  
Revised Code. 387

(C) The credit shall be claimed in the order required 388  
under section 5725.98 or 5729.98 of the Revised Code as 389  
applicable. If the amount of the credit for a taxable year 390  
exceeds the tax otherwise due for that year, the excess may be 391  
carried forward for not more than four ensuing taxable years. A 392  
taxpayer claiming a credit under this section shall submit a 393  
copy of the tax credit certificate with the taxpayer's annual 394  
statement for each taxable year in which the credit is claimed. 395

Sec. 122.153. (A) The development services agency shall 396  
not be required to issue a tax credit certificate under section 397  
122.152 of the Revised Code if the fund in which the credit- 398  
eligible capital contribution was made does not invest fifty per 399  
cent of its eligible investment authority in growth investments 400  
within one year of the closing date and one hundred per cent of 401  
its eligible investment authority in growth investments in this 402  
state within two years of the closing date. 403

(B) The agency shall recapture tax credits claimed under 404  
section 122.152 of the Revised Code if any of the following 405  
occur with respect to the rural business growth fund: 406

(1) The fund, after investing one hundred per cent of its 407  
eligible investment authority in growth investments in this 408  
state, fails to maintain that investment until the sixth 409  
anniversary of the closing date. For the purposes of this 410  
division, an investment is maintained even if the investment is 411  
sold or repaid so long as the fund reinvests an amount equal to 412  
the capital returned or recovered by the fund from the original 413  
investment, exclusive of any profits realized, in other growth 414  
investments in this state within one year of the receipt of such 415  
capital. 416

(2) The fund makes a distribution or payment after the 417  
fund complies with division (G) of section 122.151 of the 418  
Revised Code and before the fund decertifies under division (D) 419  
of this section that results in the fund having less than one 420  
hundred per cent of its eligible investment authority invested 421  
in growth investments in this state. 422

(3) The fund makes a growth investment in a rural business 423  
concern that directly or indirectly through an affiliate owns, 424  
has the right to acquire an ownership interest, makes a loan to, 425

or makes an investment in the fund, an affiliate of the fund, or 426  
an investor in the fund. Division (A) (3) of this section does 427  
not apply to investments in publicly traded securities by a 428  
rural business concern or an owner or affiliate of a rural 429  
business concern. 430

Before recapturing one or more tax credits under this 431  
division, the agency shall notify the fund of the reasons for 432  
the pending recapture. If the fund corrects the violations 433  
outlined in the notice to the satisfaction of the agency within 434  
thirty days of the date the notice was dispatched, the agency 435  
shall not recapture the tax credits. 436

(C) The amount by which one or more growth investments by 437  
a fund in the same rural business concern exceeds twenty per 438  
cent of the fund's eligible investment authority shall not be 439  
counted as a growth investment for the purposes of this section. 440  
A growth investment in an affiliate of a rural business concern 441  
shall be treated as a growth investment in that rural business 442  
concern for the purposes of this division. 443

(D) If the agency recaptures a tax credit under this 444  
section, the agency shall notify the superintendent of insurance 445  
of the recapture. The superintendent shall make an assessment 446  
under Chapter 5725. or 5729. of the Revised Code for the amount 447  
of the credit claimed by each certificate owner associated with 448  
the fund before the recapture was finalized. The time 449  
limitations on assessments under those chapters do not apply to 450  
an assessment under this division, but the superintendent shall 451  
make the assessment within one year after the date the agency 452  
notifies the superintendent of the recapture. Following the 453  
recapture of a tax credit under this section, no tax credit 454  
certificate associated with the fund may be utilized. 455



Notwithstanding division (B) of section 122.152 of the Revised Code, if a tax credit is recaptured under this section the agency shall not issue future tax credit certificates to taxpayers that made credit-eligible capital contributions to the fund. 456  
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(E) (1) On or after the sixth anniversary of the closing date, a fund that has not committed any of the acts described in division (B) of this section may apply to the agency to decertify as a rural business growth fund. The agency shall respond to the application within sixty days after receiving the application. In evaluating the application, the fact that no tax credit has been recaptured with respect to the fund shall be sufficient evidence to prove that the fund is eligible for decertification. The agency shall not unreasonably deny an application submitted under this division. 461  
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(2) The agency shall send notice of its determination with respect to an application submitted under division (E) (1) of this section to the fund. If the application is denied, the notice shall include the reason or reasons for the determination. 471  
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(3) The agency shall not recapture a tax credit due to any actions of a fund that occur after the date the fund's application for decertification is approved. Division (E) (3) of this section does not prohibit the agency from recapturing a tax credit due to the actions of a fund that occur before the date the fund's application for decertification is approved, even if those actions are discovered after that date. 476  
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**Sec. 122.154.** (A) Each rural business growth fund shall submit a report to the development services agency on or before the first day of each March following the end of the calendar 483  
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year that includes the closing date until the calendar year 486  
after the fund has decertified. The report shall provide an 487  
itemization of the fund's growth investments and shall include 488  
the following documents and information: 489

(1) A bank statement evidencing each growth investment; 490

(2) The name, location, and industry class of each 491  
business that received a growth investment from the fund and 492  
evidence that the business qualified as a rural business concern 493  
at the time the investment was made. If the fund obtained a 494  
written opinion from the agency on the business's status as a 495  
rural business concern under section 122.156 of the Revised 496  
Code, or if the fund makes a written request for such an opinion 497  
and the agency failed to respond within thirty days as required 498  
by that section, a copy of the agency's favorable opinion or a 499  
dated copy of the fund's unanswered request, as applicable, 500  
shall be sufficient evidence that the business qualified as a 501  
rural business concern at the time the investment was made. 502

(3) The number of employment positions that existed at 503  
each business described in division (A) (2) of this section on 504  
the date the business received the growth investment; 505

(4) The number of new full-time equivalent employees 506  
resulting from each of the fund's growth investments made or 507  
maintained in the preceding calendar year; 508

(5) Any other information required by the agency. 509

(B) Each fund shall submit a report to the agency on or 510  
before the fifth business day after the first and second 511  
anniversaries of the closing date that provides documentation 512  
sufficient to prove that the fund has met the investment 513  
thresholds described in division (A) of section 122.153 of the 514

Revised Code and has not implicated any of the other recapture 515  
provisions described in division (B) of that section. 516

(C) Each certified rural business growth fund shall pay 517  
the agency an annual fee of twenty thousand dollars. The initial 518  
annual fee required of a fund shall be due and payable to the 519  
agency along with the submission of documentation required under 520  
division (H) of section 122.151 of the Revised Code. Each 521  
subsequent annual fee is due and payable on the last day of 522  
February following the first and each ensuing anniversary of the 523  
closing date. If the fund is required to submit an annual report 524  
under division (A) of this section, the annual fee shall be 525  
submitted along with the report. No fund shall be required to 526  
pay an annual fee after the fund has decertified under section 527  
122.153 of the Revised Code. Annual fees paid to the agency 528  
under this section shall be credited to the tax incentives 529  
operating fund created under section 122.174 of the Revised 530  
Code. 531

(D) The director of development services, after 532  
consultation with the superintendent of insurance and in 533  
accordance with Chapter 119. of the Revised Code, may adopt 534  
rules necessary to implement sections 122.15 to 122.156 of the 535  
Revised Code. 536

**Sec. 122.155.** (A) (1) For each calendar year in which a 537  
rural business growth fund makes or maintains a growth 538  
investment in a rural business concern in this state, the fund 539  
shall determine the number of new full-time equivalent employees 540  
produced at the business concern as a result of the investment. 541  
New full-time equivalent employees shall be computed by 542  
subtracting the number of full-time equivalent employees at the 543  
rural business concern on the date of the fund's initial growth 544

investment in the rural business concern from the number of 545  
full-time equivalent employees at the rural business concern on 546  
the last day of the calendar year. If the computation results in 547  
a number less than zero, the number of new full-time equivalent 548  
employees, produced by the fund's growth investment for that 549  
calendar year period shall be zero. Only employees with an 550  
hourly wage rate of at least one hundred fifty per cent of the 551  
federal minimum wage may be considered in computing the number 552  
of new full-time equivalent employees for the purposes of this 553  
section. 554

(2) A fund may determine and include, for the purposes of 555  
this section and section 122.154 of the Revised Code, the number 556  
of new full-time equivalent employees produced at a rural 557  
business concern after the year in which the fund's growth 558  
investment is repaid or redeemed. The new full-time equivalent 559  
employees shall be computed in the same manner as in division 560  
(A) (1) of this section based on reporting information provided 561  
by the rural business concern to the fund. 562

(B) After a fund's application for decertification is 563  
approved under section 122.153 of the Revised Code, the fund 564  
shall determine the state reimbursement amount. The state 565  
reimbursement amount shall equal the amount by which the fund's 566  
credit-eligible capital contributions exceed the product 567  
obtained by multiplying thirty thousand dollars by the aggregate 568  
number of new full-time equivalent employees for the fund. If 569  
that product is greater than the fund's credit-eligible capital 570  
contributions, the state reimbursement amount shall equal zero. 571  
In the absence of additional information provided by the fund or 572  
discovered by the agency, the number of new full-time equivalent 573  
employees for the purposes of this division equals the sum of 574  
all new full-time equivalent employees reported by the fund on 575

the annual reports required under section 122.154 of the Revised Code. 576  
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(C) After the state reimbursement amount is computed under division (B) of this section, the fund shall not be permitted to make further distributions to equity holders of the fund, including investors that are equity holders of the funds without first remitting the state reimbursement amount to the agency. All amounts received by the agency under this division shall be credited to the general revenue fund. 578  
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(D) The director of development services, upon the request of a fund, may waive all or a portion of the remission required under division (C) of this section if the director determines, based on an affidavit of the chief executive officer or president of a rural business concern, that the growth investments of the fund resulted in the retention of employment positions that would have otherwise been eliminated at rural business concerns in this state. The amount waived shall not exceed the product of thirty thousand dollars multiplied by the number of retained employment positions multiplied by the number of years in which the fund made or maintained a growth investment in the rural business concern that retained the employment positions. 585  
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**Sec. 122.156.** A rural business growth fund, before investing in a business, may request a written opinion from the development services agency as to whether the business qualifies as a rural business concern based on the criteria prescribed by section 122.15 of the Revised Code. The request shall be submitted in a form prescribed by rule of the agency. The agency shall issue a written opinion to the fund within thirty business days of receiving such a request. Notwithstanding division (H) 598  
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of section 122.15 of the Revised Code, if the agency determines 606  
that the business qualifies as a rural business concern or if 607  
the agency fails to timely issue the written opinion as required 608  
under this section, the business shall be considered a rural 609  
business concern for the purposes of sections 122.15 to 122.156 610  
of the Revised Code. 611

**Sec. 122.174.** There is hereby created in the state 612  
treasury the tax incentives operating fund. The fund shall 613  
consist of any amounts appropriated to it and money credited to 614  
the fund pursuant to section 122.151, 122.154, 122.17, 122.171, 615  
122.175, 122.85, 122.86, 3735.672, 5709.68, or 5725.33 of the 616  
Revised Code. The director of development services shall use 617  
money in the fund to pay expenses related to the administration 618  
of (A) the business services division of the development 619  
services agency and (B) the programs described in those 620  
sections. 621

**Sec. 307.678.** (A) As used in this section: 622

(1) "Bureau" means a nonprofit corporation that is 623  
organized under the laws of this state that is, or has among its 624  
functions acting as, a convention and visitors' bureau, and that 625  
currently receives revenue from existing lodging taxes. 626

(2) "Cooperating parties" means the parties to a 627  
cooperative agreement. 628

(3) "Cooperative agreement" means an agreement entered 629  
into pursuant to or as contemplated by this section. 630

(4) "Credit enhancement facilities" has the same meaning 631  
as in section 133.01 of the Revised Code. 632

(5) "Debt charges" has the same meaning as in section 633  
133.01 of the Revised Code, except that "obligations" shall be 634

substituted for "securities" wherever "securities" appears in 635  
that section. 636

(6) "Eligible county" means a county within the boundaries 637  
of which any part of a tourism development district is located. 638

(7) "Eligible transit authority" means a regional transit 639  
authority created pursuant to section 306.31 of the Revised Code 640  
or a county in which a county transit system is created pursuant 641  
to section 306.01 of the Revised Code, within the boundaries of 642  
which any part of a tourism development district is located. 643

(8) "Existing lodging taxes" means taxes levied by a board 644  
of county commissioners of an eligible county under division (A) 645  
of section 5739.09 of the Revised Code. 646

(9) "Financing costs" means all costs, fees, and expenses 647  
relating to the authorization, including any required election, 648  
issuance, sale, delivery, authentication, deposit, custody, 649  
clearing, registration, transfer, exchange, fractionalization, 650  
replacement, payment, and servicing, of obligations, including, 651  
without limitation, costs and expenses for or relating to 652  
publication and printing, postage, delivery, preliminary and 653  
final official statements, offering circulars, placement 654  
memoranda, and informational statements, travel and 655  
transportation, underwriters, placement agents, investment 656  
bankers, paying agents, registrars, authenticating agents, 657  
remarketing agents, custodians, clearing agencies, companies, or 658  
corporations, securities depositories, issuers, financial 659  
advisory services, certifications, audits, federal or state 660  
regulatory agencies, accounting and computation services, legal 661  
services and obtaining approving legal opinions and other legal 662  
opinions, credit ratings, paying redemption premiums, and credit 663  
enhancement facilities. Financing costs may be paid from any 664

money available for the purpose, including, unless otherwise 665  
provided in the proceedings, from the proceeds of the 666  
obligations to which they relate and, as to future financing 667  
costs, from the same sources from which debt charges on the 668  
obligations are paid and as though debt charges. 669

(10) "Host municipal corporation" means a municipal 670  
corporation within the boundaries of which any part of a tourism 671  
development district is located. 672

(11) "Host school district" means a school district within 673  
the boundaries of which any part of a tourism development 674  
district is located. 675

(12) "Incremental sales tax growth" has the same meaning 676  
as in section 5739.213 of the Revised Code, except that, in the 677  
case of an eligible county, "incremental sales tax growth" shall 678  
include only the amount of taxes levied under sections 5739.021 679  
and 5739.026 of the Revised Code credited to the county's 680  
general fund. 681

(13) "Issuer" means a port authority, a new community 682  
authority, or any other issuer, as defined in section 133.01 of 683  
the Revised Code, and any corporation. 684

(14) "Maintenance and repair costs" means costs and 685  
expenses incurred by a cooperating party from the party's own 686  
revenues for maintaining or repairing a project. 687

(15) "Net lodging tax proceeds" means the proceeds of an 688  
existing lodging tax that remain after deduction by an eligible 689  
county of the real and actual costs of administering the tax and 690  
any portion of such proceeds required to be returned to a 691  
municipal corporation or township under division (A)(1) of 692  
section 5739.09 of the Revised Code. 693



(16) "Net tourism development district revenues" means the 694  
tourism development district revenues remaining after deduction 695  
by the host municipal corporation of an amount, not to exceed 696  
one ~~percent~~ per cent of any admissions tax revenues, prescribed 697  
in any legislation by which, or agreement pursuant to which, 698  
tourism development district revenues are pledged, or agreed to 699  
be pledged or contributed, by an eligible county, an eligible 700  
transit authority, or a host municipal corporation, or any 701  
combination thereof, in accordance with division (B), (E), (F), 702  
or (G) of this section. 703

(17) "New community authority" means a new community 704  
authority established under section 349.03 of the Revised Code 705  
by an organizational board of commissioners that is or includes 706  
the board of county commissioners of an eligible county or the 707  
legislative authority of a host municipal corporation. 708

(18) "Obligations" means obligations issued or incurred by 709  
an issuer pursuant to Chapter 133., 349., or 4582. of the 710  
Revised Code, or otherwise, for the purpose of funding or 711  
paying, or reimbursing persons for the funding or payment of, 712  
project costs, and that evidence the issuer's obligation to 713  
repay borrowed money, including interest thereon, or to pay 714  
other money obligations of the issuer at any future time, 715  
including, without limitation, bonds, notes, anticipatory 716  
securities as defined in section 133.01 of the Revised Code, 717  
certificates of indebtedness, commercial paper, or installment 718  
sale, lease, lease-purchase, or similar agreements. 719  
"Obligations" does not include credit enhancement facilities. 720

(19) "Person" includes an individual, corporation, limited 721  
liability company, business trust, estate, trust, partnership, 722  
association, eligible county, eligible transit authority, host 723

municipal corporation, port authority, new community authority, 724  
and any other political subdivision of the state. 725

(20) "Port authority" means a port authority created under 726  
Chapter 4582. of the Revised Code. 727

(21) "Project" means acquiring, constructing, 728  
reconstructing, rehabilitating, remodeling, renovating, 729  
enlarging, equipping, furnishing, or otherwise improving a 730  
tourism facility or any component or element thereof. 731

(22) "Project cost" means the cost of acquiring, 732  
constructing, reconstructing, rehabilitating, remodeling, 733  
renovating, enlarging, equipping, financing, refinancing, 734  
furnishing, or otherwise improving a project, including, without 735  
limitation, financing costs; the cost of architectural, 736  
engineering, and other professional services, designs, plans, 737  
specifications, surveys, and estimates of costs; financing or 738  
refinancing obligations issued by, or reimbursing money advanced 739  
by, any cooperating party or any other person, where the 740  
proceeds of the obligations or money advanced was used to pay 741  
any other cost described in this division; inspections and 742  
testing; any indemnity or surety bond or premium related to 743  
insurance pertaining to development of the project; all related 744  
direct and indirect administrative costs and costs of placing a 745  
project in service; fees and expenses of trustees, escrow 746  
agents, depositories, and paying agents for any obligations; 747  
interest on obligations during the planning, design, and 748  
development of a project and for up to eighteen months 749  
thereafter; funding and replenishing reserves for the payment of 750  
debt charges on any obligations; all other expenses necessary or 751  
incident to planning, or determining the feasibility or 752  
practicability of, a project, including, without limitation, 753

advocating the enactment of legislation to facilitate the 754  
development and financing of a project; and any other costs of a 755  
project that are authorized to be financed by the issuer of 756  
obligations at the time the obligations are issued. 757

(23) "Taxing authority" means the board of county 758  
commissioners of an eligible county, the legislative authority, 759  
as that term is defined in section 5739.01 of the Revised Code, 760  
of an eligible transit authority, or the legislative authority 761  
of a host municipal corporation. 762

(24) "Tourism development district" means an area 763  
designated by a host municipal corporation under section 715.014 764  
of the Revised Code. 765

(25) "Tourism development district revenues" means money 766  
received or receivable by a host municipal corporation from 767  
incremental sales tax growth pursuant to section 5739.213 of the 768  
Revised Code, from a tax levied by the host municipal 769  
corporation pursuant to division (C) of section 5739.101 of the 770  
Revised Code, from a tax levied by the host municipal 771  
corporation pursuant to section 5739.08 or 5739.09 of the 772  
Revised Code on the provision of lodging by hotels located in 773  
the tourism development district, from a tax levied by the host 774  
municipal corporation with respect to admission to any tourism 775  
facility or parking or any other activity occurring at any 776  
location in the tourism development district, or from any tax 777  
levied by an eligible county, eligible transit authority, or 778  
host municipal corporation, except for a tax on property levied 779  
by an eligible county, with respect to activities occurring, or 780  
property located, in the tourism development district, if and to 781  
the extent that revenue from any such tax is authorized to be 782  
used, or is not prohibited by law from being used, to foster and 783

develop tourism in the tourism development district and is 784  
authorized, contracted, pledged or assigned by the respective 785  
taxing authority to be used to fund or pay, or to reimburse 786  
other persons for funding or payment of, project costs or 787  
maintenance and repair costs. 788

(26) "Tourism facility" means any permanent improvement, 789  
as defined in section 133.01 of the Revised Code, located in a 790  
tourism development district. 791

(B) The board of county commissioners of an eligible 792  
county, an eligible transit authority, a host municipal 793  
corporation, the board of education of a host school district, a 794  
port authority, a bureau, a new community authority, and any 795  
other person, or any combination thereof, may enter into a 796  
cooperative agreement for any purpose authorized under this 797  
section and under which any of the following apply: 798

(1) The board of county commissioners of the eligible 799  
county and the bureau agree to make available to a cooperating 800  
party or any other person net lodging tax proceeds, not to 801  
exceed five hundred thousand dollars each year, to fund or pay, 802  
or to reimburse other persons for funding or payment of, project 803  
costs or debt charges on obligations. 804

(2) The board of county commissioners of the eligible 805  
county agrees, for the purpose of funding or paying or 806  
supporting, or for reimbursing other persons for funding or 807  
payment of, project costs, including debt charges on 808  
obligations, may do either of the following: 809

(a) Make available to a cooperating party or other person 810  
an amount equal to incremental sales tax growth or all or a 811  
portion of the county's tourism development district revenues; 812

(b) Provide, from receipts of a tax levied by the county 813  
under division (A) (11) of section 5739.09 of the Revised Code, 814  
credit enhancement facilities in connection with the funding or 815  
payment of project costs, including debt charges on obligations, 816  
or any portion or combination thereof. 817

(3) The taxing authority of an eligible transit authority 818  
agrees to make available to a cooperating party or any other 819  
person an amount equal to incremental sales tax growth or all or 820  
a portion of the transit authority's tourism development 821  
district revenues. 822

(4) The host municipal corporation agrees to make 823  
available credit enhancement facilities or net tourism 824  
development district revenues, or any portion or combination 825  
thereof, to fund, pay, or support, or to reimburse other persons 826  
for funding or payment of, project costs, including debt charges 827  
on obligations, or maintenance and repair costs, or both. Any 828  
agreement to use net tourism development district revenues to 829  
pay or reimburse other persons for payment of maintenance and 830  
repair costs shall be subject to authorization by any 831  
cooperating party providing such funding to the host municipal 832  
corporation and to annual appropriation for such purpose by the 833  
legislative authority of the host municipal corporation and 834  
shall be subordinate to any covenant made to or by an issuer in 835  
connection with the issuance of obligations or credit 836  
enhancement facilities to pay project costs. 837

(5) The cooperating parties agree, subject to any 838  
conditions or limitations provided in the cooperative agreement, 839  
to any of the following: 840

(a) The conveyance, grant, or transfer to a cooperating 841  
party or any other person of ownership of, property interests 842

in, and rights to use real or personal property to create a 843  
tourism facility or with respect to a tourism facility as the 844  
facility exists at the time of the agreement or as it may be 845  
improved by a project; 846

(b) The respective responsibilities of each cooperating 847  
party for the management, operation, maintenance, repair, and 848  
replacement of a tourism facility, including any project 849  
undertaken with respect to the facility, which may include 850  
authorization for a cooperating party to contract with any other 851  
person for any such purpose; 852

(c) The respective responsibilities of each cooperating 853  
party for the development and financing of a project, including, 854  
without limitation, the cooperating party or parties that shall 855  
be responsible for contracting for the development of a project 856  
and administering contracts entered into by the party or parties 857  
for that purpose; 858

(d) The respective responsibilities of each cooperating 859  
party to provide money, credit enhancement facilities, or both, 860  
whether by issuing obligations or otherwise, for the funding, 861  
payment, financing, or refinancing, or reimbursement to a 862  
cooperating party or other person for the funding, payment, 863  
financing, or refinancing, of project costs; 864

(e) The respective responsibilities of each cooperating 865  
party to provide money, credit enhancement facilities, or other 866  
security for the payment of debt charges on obligations or to 867  
fund or replenish reserves or otherwise provide for the payment 868  
of maintenance and repair costs. 869

(C) Any conveyance, grant, or transfer of ownership of, 870  
property interests in, or rights to use a tourism development 871

facility or project, including any project undertaken with 872  
respect to an existing tourism facility, that is contemplated by 873  
a cooperative agreement may be made or entered into by a 874  
cooperating party, in such manner and upon such terms as the 875  
cooperating parties may agree, without regard to ownership of 876  
the tourism facility or project, notwithstanding any other 877  
provision of law that may otherwise apply, including, without 878  
limitation, any requirement for notice, competitive bidding or 879  
selection, or the provision of security. 880

~~(D) Regardless of whether a cooperative agreement has been~~ 881  
~~executed and delivered, the~~ The board of county commissioners 882  
may amend any previously adopted resolution providing for the 883  
levy of an existing lodging tax to permit the use of any portion 884  
of the net lodging tax proceeds from such tax as provided in 885  
this section, ~~and a~~ if and to the extent such use is not 886  
inconsistent with a cooperative agreement. A host municipal 887  
corporation may amend any previously passed ordinance providing 888  
for the levy of lodging taxes under section 5739.08 or 5739.09 889  
of the Revised Code to permit the use of any portion of such 890  
lodging taxes as provided in this section. 891

(E) (1) Notwithstanding any other provision of law: 892

(a) The board of county commissioners of an eligible 893  
county may provide, from receipts of a tax levied by the county 894  
under division (A) (11) of section 5739.09 of the Revised Code, 895  
credit enhancement facilities in connection with any project, 896  
including, without limitation, for the provision of any 897  
infrastructure necessary to support a tourism facility. 898

(b) The board of county commissioners of an eligible 899  
county and a bureau may agree to make available to any person, 900  
on such terms and conditions as the board and the bureau may 901

determine and agree, net lodging tax proceeds. 902

(c) The board of county commissioners of an eligible 903  
county may agree to make available to any person, on such terms 904  
and conditions as the board may determine and agree, incremental 905  
sales tax growth and all or a portion of the county's tourism 906  
development district revenues. 907

(2) Any amount made available under division (E) (1) (b) or 908  
(c) of this section shall be used to fund or pay, or to 909  
reimburse other persons for funding or payment of, project 910  
costs, including, without limitation, the payment of debt 911  
charges on obligations, the provision of credit enhancement 912  
facilities and the funding, and funding and replenishing 913  
reserves for that purpose or, subject to annual appropriation, 914  
to pay, or reimburse other persons for payment of, repair and 915  
maintenance costs. 916

(3) The board of county commissioners, the bureau, or 917  
both, may pledge net lodging tax proceeds, and the board of 918  
county commissioners may pledge incremental sales tax growth and 919  
any tourism development district revenues, or any part or 920  
portion or combination thereof, to the payment of debt charges 921  
on obligations and the funding, or to fund or replenish reserves 922  
for that purpose; provided that, the total amount of net lodging 923  
tax proceeds made available for such use each year shall not 924  
exceed five hundred thousand dollars. 925

The lien of any such pledge shall be effective against all 926  
persons when it is made, without the requirement for the filing 927  
of any notice, and any such net lodging tax proceeds, 928  
incremental sales tax growth, and tourism development district 929  
revenues, or any part or portion or combination thereof, so 930  
pledged and required to pay debt charges on obligations, to 931



provide any credit enhancement facilities or to fund, or to fund 932  
or replenish reserves, or any combination thereof, shall be paid 933  
by the county or bureau at the times, in the amounts, and to 934  
such payee, including, without limitation, a corporate trustee 935  
or paying agent, to which the board of county commissioners and 936  
bureau agree with respect to net lodging tax proceeds and to 937  
which the board of county commissioners agree with respect to 938  
incremental sales tax growth or tourism development district 939  
revenues. 940

(F) Notwithstanding any other provision of law, a host 941  
municipal corporation may agree to make available to any person, 942  
on such terms and conditions to which it may determine and 943  
agree, and any person may use, net tourism development district 944  
revenues, or any part or portion thereof, to fund or pay, or to 945  
reimburse other persons for funding or payment of, project 946  
costs, including, without limitation, the payment of debt 947  
charges on obligations and the funding, and funding and 948  
replenishing reserves for that purpose, or, subject to annual 949  
appropriation, to pay, or to reimburse other persons for payment 950  
of maintenance and repair costs, and the host municipal 951  
corporation may pledge net tourism development district 952  
revenues, or any part or portion thereof, to the payment of debt 953  
charges on obligations and to fund and replenish reserves for 954  
that purpose and may provide credit enhancement facilities. The 955  
lien of any such pledge shall be effective against all persons 956  
when it is made, without the requirement for the filing of any 957  
notice, and any net tourism development district revenues so 958  
pledged and required to pay debt charges on obligations or to 959  
fund and replenish reserves shall be paid by the host municipal 960  
corporation at the times, in the amounts, and to such payee, 961  
including, without limitation, a corporate trustee or paying 962

agent, to which the host municipal corporation agrees. 963

(G) Notwithstanding any other provision of law, an 964  
eligible transit authority may agree to make available, on such 965  
terms and conditions to which it may determine and agree, to any 966  
person, and any person may use, incremental sales tax growth and 967  
tourism development district revenues, or any part or portion or 968  
combination thereof, to fund or pay, or to reimburse other 969  
persons for funding or payment of, project costs, including, 970  
without limitation, the payment of debt charges on obligations 971  
and the funding and replenishing of reserves for that purpose, 972  
or, subject to annual appropriation, to pay, or to reimburse any 973  
other person for payment of, maintenance and repair costs, and 974  
the eligible transit authority may pledge incremental sales tax 975  
growth and tourism development district revenues, or any part or 976  
portion or combination thereof, to the payment of debt charges 977  
on obligations and the funding and replenishing of reserves for 978  
that purpose. The lien of any such pledge shall be effective 979  
against all persons when it is made, without the requirement for 980  
the filing of any notice, and any incremental sales tax growth 981  
and tourism development district revenues, or any part or 982  
portion or combination thereof, so pledged and required to pay 983  
debt charges on obligations or to fund and replenish reserves 984  
shall be paid by the eligible transit authority at the times, in 985  
the amounts, and to such payee, including, without limitation, a 986  
corporate trustee or paying agent, to which the eligible transit 987  
authority agrees. 988

(H) Except as provided herein with respect to agreements 989  
for the payment or reimbursement of maintenance and repair 990  
costs, if the term of an agreement made pursuant to division 991  
(B), (E), (F), or (G) of this section extends beyond the end of 992  
the fiscal year of the eligible county, eligible transit 993

authority, or host municipal corporation in which it is made, 994  
the agreement shall be subject to section 5705.44 of the Revised 995  
Code, and subject to the certification required by that section, 996  
the amount due under any such agreement in each succeeding 997  
fiscal year shall be included in the annual appropriation 998  
measure of the eligible county, eligible transit authority, or 999  
host municipal corporation for each such fiscal year as a fixed 1000  
charge. The obligation of an eligible county, eligible transit 1001  
authority, or host municipal corporation, and of each official 1002  
thereof, to include the amount required to be paid in any such 1003  
fiscal year in its annual appropriation measure as a fixed 1004  
charge and to make such payments from and to the extent of the 1005  
amounts so pledged, or agreed to be contributed or pledged, 1006  
shall be a duty specially enjoined by law and resulting from an 1007  
office, trust, or station under section 2731.01 of the Revised 1008  
Code, enforceable by writ of mandamus. 1009

(I) (1) Each tourism facility and project constitutes a 1010  
"port authority facility" within the meaning of division (D) of 1011  
section 4582.01 and division (E) of section 4582.21 of the 1012  
Revised Code, and a port authority may issue obligations under 1013  
Chapter 4582. of the Revised Code, subject only to the 1014  
procedures and requirements applicable to its issuance of 1015  
revenue bonds as provided in division (A) (4) of section 4582.06 1016  
of the Revised Code or of port authority revenue bonds as 1017  
provided in division (A) (8) of section 4582.31 of the Revised 1018  
Code. For the purpose of issuing any such obligations, any net 1019  
lodging tax proceeds, net tourism development district revenues, 1020  
amounts provided pursuant to any credit enhancement facilities, 1021  
and revenue from any other tax pledged, assigned, or otherwise 1022  
obligated to be contributed to the payment of the obligations 1023  
shall be treated as revenues of the port authority for the 1024

purposes of division (A) (4) of section 4582.06 of the Revised Code and revenues, as defined in section 4582.21 of the Revised Code. Any obligations issued under division (I) (1) of this section shall be considered revenue bonds issued under division (A) (4) of section 4582.06 of the Revised Code or port authority revenue bonds issued under division (A) (8) of section 4582.31 and section 4582.48 of the Revised Code for all purposes. In addition to all other powers available to a port authority under this section or under Chapter 4582. of the Revised Code with respect to the issuance of or provision for the security for payment of debt charges on obligations, and with respect to any tourism facility or project, the port authority may take any of the actions contemplated by Chapter 4582. of the Revised Code, including, without limitation, any actions contemplated by section 4582.06, 4582.31, or 4582.47 of the Revised Code. Obligations issued by a port authority pursuant to division (I) (1) of this section shall be special obligations of the port authority and do not constitute bonded indebtedness, a general obligation, debt, or a pledge of the full faith and credit of the state, the port authority, or any other political subdivision of the state.

(2) Each tourism facility and project constitutes "community facilities" within the meaning of division (I) of section 349.01 of the Revised Code, and a new community authority may issue obligations pursuant to Chapter 349. of the Revised Code subject only to the procedures and requirements applicable to its issuance of bonds or notes as used in and pursuant to section 349.08 of the Revised Code. For the purpose of issuing any such obligations, net lodging tax proceeds, net tourism development district revenues, and revenue from any other tax pledged, assigned, or otherwise obligated to be

contributed to the payment of the obligations shall be treated 1056  
as an income source, as defined in section 349.01 of the Revised 1057  
Code. Any obligations issued under division (I)(2) of this 1058  
section shall be considered bonds issued under section 349.08 of 1059  
the Revised Code. In addition to all other powers available to a 1060  
new community authority under division (I)(2) of this section or 1061  
under Chapter 349. of the Revised Code with respect to the 1062  
issuance of or provision for the security for payment of debt 1063  
charges on obligations, and with respect to any tourism facility 1064  
or project, the new community authority may take any of the 1065  
actions contemplated by Chapter 349. of the Revised Code. 1066  
Obligations issued by a new community authority pursuant to 1067  
division (I)(2) of this section shall be special obligations of 1068  
the new community authority and do not constitute bonded 1069  
indebtedness, a general obligation, debt, or a pledge of the 1070  
full faith and credit of the state, the new community authority, 1071  
or any other political subdivision of the state. 1072

(J) Each project for which funding or payment of project 1073  
costs is provided, in whole or in part, by the issuance of 1074  
obligations secured by a pledge of net lodging tax proceeds or 1075  
net tourism development district revenues, or both, and any 1076  
agreement to provide credit enhancement facilities or to fund or 1077  
pay, and the funding or payment of, such project costs and any 1078  
maintenance and repair costs of the project from net lodging 1079  
taxes and net tourism development district revenues, are hereby 1080  
determined, regardless of the ownership, leasing, or use of the 1081  
project by any person, to constitute implementing and 1082  
participating in the development of sites and facilities within 1083  
the meaning of Section 2p of Article VIII, Ohio Constitution, 1084  
including division (D)(3) of that section, and any such 1085  
obligations are hereby determined to be issued, and any such 1086

credit enhancement facilities and agreements to fund or pay, and 1087  
funding and payment of, project costs and any maintenance and 1088  
repair costs of the project, are determined to be made, under 1089  
authority of Section 2p of Article VIII, Ohio Constitution, for 1090  
and in furtherance of site and facility development purposes 1091  
within the meaning of division (E) of that section, pursuant to 1092  
provision made by law for the procedure for incurring and 1093  
issuing obligations, separately or in combination with other 1094  
obligations, and refunding, retiring, and evidencing 1095  
obligations, and pursuant to division (F) of Section 2p of 1096  
Article VIII, Ohio Constitution, such that provision for the 1097  
payment of debt charges on the obligations, credit enhancement 1098  
facilities, or both, the purposes and uses to which and the 1099  
manner in which the proceeds of those obligations or credit 1100  
enhancement facilities or money from other sources are to be or 1101  
may be applied, and other implementation of those development 1102  
purposes as referred to in this section, including the manner 1103  
determined by an issuer to participate for those purposes, are 1104  
not subject to Sections 4 and 6 of Article VIII, Ohio 1105  
Constitution. 1106

No obligations may be issued under this section to fund or 1107  
pay maintenance and repair costs. 1108

(K) No obligations may be issued under this section unless 1109  
the issuer's fiscal officer determines that the net lodging tax 1110  
proceeds, net tourism development district revenues, or both, 1111  
pledged, assigned, or otherwise obligated to be contributed to 1112  
the payment of debt charges on such obligations and all other 1113  
obligations issued, outstanding and payable therefrom, are 1114  
expected to be sufficient to pay all debt charges on all such 1115  
obligations except to any extent that such debt charges are to 1116  
be paid from proceeds of obligations or refunding obligations 1117

deposited or to be deposited into a pledged fund or account, 1118  
including any reserve fund or account, or investment earnings 1119  
thereon. 1120

(L) (1) A board of county commissioners shall not repeal, 1121  
rescind, or reduce the levy of an existing lodging tax or the 1122  
source of any other revenue to the extent revenue from that tax 1123  
or source is pledged to the payment of debt charges on 1124  
obligations, and any such lodging tax or other revenue source 1125  
shall not be subject to repeal, rescission, or reduction by 1126  
initiative, referendum, or subsequent enactment of legislation 1127  
by the general assembly, so long as there remain outstanding any 1128  
obligations as to which the payment of debt charges is secured 1129  
by a pledge of the existing lodging tax or other revenue source. 1130

(2) The legislative authority of a host municipal 1131  
corporation shall not repeal, rescind, or reduce the levy of any 1132  
tax the proceeds of which constitute tourism development 1133  
district revenues if its proceeds are pledged to the payment of 1134  
debt charges on obligations, and any such tax shall not be 1135  
subject to repeal, rescission, or reduction by initiative, 1136  
referendum, or subsequent enactment of legislation by the 1137  
general assembly, so long as there remain outstanding any 1138  
obligations as to which the payment of debt charges is secured 1139  
by a pledge of those net tourism development district revenues. 1140

(3) A transit authority shall not repeal, rescind, or 1141  
reduce the levy of any tax the proceeds of which are pledged to 1142  
the payment of debt charges on obligations, and any such tax 1143  
shall not be subject to repeal, rescission, or reduction by 1144  
initiative, referendum, or subsequent enactment of legislation 1145  
by the general assembly, so long as there remain outstanding any 1146  
obligations as to which the payment of debt charges is secured 1147

by the pledge of such tax proceeds. 1148

(M) A pledge, assignment, or other agreement to contribute 1149  
net lodging tax proceeds or other revenues or credit enhancement 1150  
facilities made by an eligible county under division (B) or (E) 1151  
of this section; a pledge, assignment, or other agreement to 1152  
contribute net tourism development district revenues or credit 1153  
enhancement facilities made by a host municipality under 1154  
division (B) or (F) of this section; and a pledge, assignment, 1155  
or other agreement made by an eligible county or eligible 1156  
transit authority or agreement to contribute revenue from taxes 1157  
that constitute tourism development district revenues under 1158  
division (B), (E), or (G) of this section, do not constitute 1159  
bonded indebtedness, or indebtedness for the purposes of Chapter 1160  
133. of the Revised Code, of an eligible county, eligible 1161  
transit authority, or host municipal corporation. 1162

(N) The authority provided by this section is supplemental 1163  
to, and is not intended to limit in any way, any legal authority 1164  
that a cooperating party or any other person may have under any 1165  
other provision of law. 1166

**Sec. 311.29.** (A) As used in this section: 1167

(1) "Chartered nonpublic school" has the same meaning 1168  
defined in section 3310.01 of the Revised Code. 1169

(2) "Chautauqua assembly" has the same meaning as in 1170  
section 4511.90 of the Revised Code. 1171

(3) "Community preventative education program" has the 1172  
meaning defined in division (D) of section 2981.13 of the 1173  
Revised Code. 1174

(4) "Community school" means a community school 1175  
established under Chapter 3314. of the Revised Code. 1176



(B) The sheriff may, from time to time, enter into 1177  
contracts with any municipal corporation, township, township 1178  
police district, joint police district, metropolitan housing 1179  
authority, port authority, water or sewer district, school 1180  
district, community school governing authority, library 1181  
district, health district, park district created pursuant to 1182  
section 511.18 or 1545.01 of the Revised Code, soil and water 1183  
conservation district, water conservancy district, or other 1184  
taxing district or with the board of county commissioners of any 1185  
contiguous county with the concurrence of the sheriff of the 1186  
other county, and such subdivisions, authorities, and counties 1187  
may enter into agreements with the sheriff pursuant to which the 1188  
sheriff undertakes and is authorized by the contracting 1189  
subdivision, authority, or county to perform any police 1190  
function, exercise any police power, or render any police 1191  
service in behalf of the contracting subdivision, authority, or 1192  
county, or its legislative authority, that the subdivision, 1193  
authority, or county, or its legislative authority, may perform, 1194  
exercise, or render. 1195

Upon the execution of an agreement under this division and 1196  
within the limitations prescribed by it, the sheriff may 1197  
exercise the same powers as the contracting subdivision, 1198  
authority, or county possesses with respect to such policing 1199  
that by the agreement the sheriff undertakes to perform or 1200  
render, and all powers necessary or incidental thereto, as amply 1201  
as such powers are possessed and exercised by the contracting 1202  
subdivision, authority, or county directly. 1203

Any agreement authorized by division (A), (B), or (C) of 1204  
this section shall not suspend the possession by a contracting 1205  
subdivision, authority, or county of any police power performed 1206  
or exercised or police service rendered in pursuance to the 1207

agreement nor limit the authority of the sheriff. 1208

(C) The sheriff may enter into contracts with any 1209  
Chautauqua assembly that has grounds located within the county, 1210  
and the Chautauqua assembly may enter into agreements with the 1211  
sheriff pursuant to which the sheriff undertakes to perform any 1212  
police function, exercise any police power, or render any police 1213  
service upon the grounds of the Chautauqua assembly that the 1214  
sheriff is authorized by law to perform, exercise, or render in 1215  
any other part of the county within the sheriff's territorial 1216  
jurisdiction. Upon the execution of an agreement under this 1217  
division, the sheriff may, within the limitations prescribed by 1218  
the agreement, exercise such powers with respect to such 1219  
policing upon the grounds of the Chautauqua assembly, provided 1220  
that any limitation contained in the agreement shall not be 1221  
construed to limit the authority of the sheriff. 1222

(D) Contracts entered into under division (A), (B), (C), 1223  
or (F) of this section shall provide for the reimbursement of 1224  
the county for the costs incurred by the sheriff for such 1225  
policing including, but not limited to, the salaries of deputy 1226  
sheriffs assigned to such policing, the current costs of funding 1227  
retirement pensions and of providing workers' compensation, the 1228  
cost of training, and the cost of equipment and supplies used in 1229  
such policing, to the extent that such equipment and supplies 1230  
are not directly furnished by the contracting subdivision, 1231  
authority, county, or Chautauqua assembly. Each such contract 1232  
shall provide for the ascertainment of such costs and shall be 1233  
of any duration, not in excess of four years, and may contain 1234  
any other terms that may be agreed upon. All payments pursuant 1235  
to any such contract in reimbursement of the costs of such 1236  
policing shall be made to the treasurer of the county to be 1237  
credited to a special fund to be known as the "sheriff's 1238

policing revolving fund," hereby created. Any moneys coming into 1239  
the fund shall be used for the purposes provided in divisions 1240  
(A) to (D) and (F) of this section and paid out on vouchers by 1241  
the county commissioners as other funds coming into their 1242  
possession. Any moneys credited to the fund and not obligated at 1243  
the termination of the contract shall be credited to the county 1244  
general fund. 1245

The sheriff shall assign the number of deputies as may be 1246  
provided for in any contract made pursuant to division (A), (B), 1247  
(C), or (F) of this section. The number of deputies regularly 1248  
assigned to such policing shall be in addition to and an 1249  
enlargement of the sheriff's regular number of deputies. Nothing 1250  
in divisions (A) to (D) or (F) of this section shall preclude 1251  
the sheriff from temporarily increasing or decreasing the 1252  
deputies so assigned as emergencies indicate a need for shifting 1253  
assignments to the extent provided by the contracts. 1254

All such deputies shall have the same powers and duties, 1255  
the same qualifications, and be appointed and paid and receive 1256  
the same benefits and provisions and be governed by the same 1257  
laws as all other deputy sheriffs. 1258

Contracts under division (A), (B), (C), or (F) of this 1259  
section may be entered into jointly with the board of county 1260  
commissioners, and sections 307.14 to 307.19 of the Revised Code 1261  
apply to this section insofar as they may be applicable. 1262

(E) (1) As used in division (E) of this section: 1263

(a) "Ohio prisoner" has the same meaning as in section 1264  
5120.64 of the Revised Code. 1265

(b) "Out-of-state prisoner" and "private contractor" have 1266  
the same meanings as in section 9.07 of the Revised Code. 1267

(2) The sheriff may enter into a contract with a private person or entity for the return of Ohio prisoners who are the responsibility of the sheriff from outside of this state to a location in this state specified by the sheriff, if there are adequate funds appropriated by the board of county commissioners and there is a certification pursuant to division (D) of section 5705.41 of the Revised Code that the funds are available for this purpose. A contract entered into under this division is within the coverage of section 325.07 of the Revised Code. If a sheriff enters into a contract as described in this division, subject to division (E) (3) of this section, the private person or entity in accordance with the contract may return Ohio prisoners from outside of this state to locations in this state specified by the sheriff. A contract entered into under this division shall include all of the following:

(a) Specific provisions that assign the responsibility for costs related to medical care of prisoners while they are being returned that is not covered by insurance of the private person or entity;

(b) Specific provisions that set forth the number of days, not exceeding ten, within which the private person or entity, after it receives the prisoner in the other state, must deliver the prisoner to the location in this state specified by the sheriff, subject to the exceptions adopted as described in division (E) (2) (c) of this section;

(c) Any exceptions to the specified number of days for delivery specified as described in division (E) (2) (b) of this section;

(d) A requirement that the private person or entity immediately report all escapes of prisoners who are being

returned to this state, and the apprehension of all prisoners 1298  
who are being returned and who have escaped, to the sheriff and 1299  
to the local law enforcement agency of this state or another 1300  
state that has jurisdiction over the place at which the escape 1301  
occurs; 1302

(e) A schedule of fines that the sheriff shall impose upon 1303  
the private person or entity if the private person or entity 1304  
fails to perform its contractual duties, and a requirement that, 1305  
if the private person or entity fails to perform its contractual 1306  
duties, the sheriff shall impose a fine on the private person or 1307  
entity from the schedule of fines and, in addition, may exercise 1308  
any other rights the sheriff has under the contract. 1309

(f) If the contract is entered into on or after the 1310  
effective date of the rules adopted by the department of 1311  
rehabilitation and correction under section 5120.64 of the 1312  
Revised Code, specific provisions that comport with all 1313  
applicable standards that are contained in those rules. 1314

(3) If the private person or entity that enters into the 1315  
contract fails to perform its contractual duties, the sheriff 1316  
shall impose upon the private person or entity a fine from the 1317  
schedule, the money paid in satisfaction of the fine shall be 1318  
paid into the county treasury, and the sheriff may exercise any 1319  
other rights the sheriff has under the contract. If a fine is 1320  
imposed under this division, the sheriff may reduce the payment 1321  
owed to the private person or entity pursuant to any invoice in 1322  
the amount of the fine. 1323

(4) Upon the effective date of the rules adopted by the 1324  
department of rehabilitation and correction under section 1325  
5120.64 of the Revised Code, notwithstanding the existence of a 1326  
contract entered into under division (E) (2) of this section, in 1327

no case shall the private person or entity that is a party to 1328  
the contract return Ohio prisoners from outside of this state 1329  
into this state for a sheriff unless the private person or 1330  
entity complies with all applicable standards that are contained 1331  
in the rules. 1332

(5) Divisions (E) (1) to (4) of this section do not apply 1333  
regarding any out-of-state prisoner who is brought into this 1334  
state to be housed pursuant to section 9.07 of the Revised Code 1335  
in a correctional facility in this state that is managed and 1336  
operated by a private contractor. 1337

(F) (1) A sheriff may enter into contracts with a chartered 1338  
nonpublic school, located in the sheriff's territorial 1339  
jurisdiction, to provide community preventive education 1340  
programs. 1341

(2) A sheriff may enter into contracts with a private 1342  
institution of higher education, located in the sheriff's 1343  
territorial jurisdiction, to provide police services. 1344

Under these contracts, the sheriff may undertake to 1345  
perform any police function, exercise any police power, or 1346  
render any police service upon the grounds of the chartered 1347  
nonpublic school or private institution of higher education that 1348  
the sheriff is authorized by law to perform, exercise, or render 1349  
in any other part of the county within the sheriff's territorial 1350  
jurisdiction. Upon the execution of a contract under this 1351  
division, the sheriff may, within the limitations prescribed by 1352  
the contract, exercise such powers with respect to such policing 1353  
provided that any limitation contained in the contract shall not 1354  
be construed to limit the authority of the sheriff. 1355

(G) A sheriff may enter into contracts with a county court 1356

or a municipal court located in the sheriff's territorial 1357  
jurisdiction for the transportation of persons between the 1358  
county jail and a county court or municipal court. Each contract 1359  
shall provide for the costs of providing transportation services 1360  
from the county jail to the court and shall not apply to a 1361  
period in excess of four years. 1362

**Sec. 1901.32.** (A) The bailiffs and deputy bailiffs of a 1363  
municipal court shall be provided for, and their duties are, as 1364  
follows: 1365

(1) Except for the Hamilton county municipal court, the 1366  
court shall appoint a bailiff who shall receive the annual 1367  
compensation that the court prescribes payable in either 1368  
biweekly installments or semimonthly installments, as determined 1369  
by the payroll administrator, from the same sources and in the 1370  
same manner as provided in section 1901.11 of the Revised Code. 1371  
The court may provide that the chief of police of the municipal 1372  
corporation or a member of the police force be appointed by the 1373  
court to be the bailiff of the court. Before entering upon the 1374  
duties of office, the bailiff shall take an oath to faithfully 1375  
perform the duties of the office and shall give a bond of not 1376  
less than three thousand dollars, as the legislative authority 1377  
prescribes, conditioned for the faithful performance of the 1378  
duties of chief bailiff. 1379

(2) Except for the Hamilton county municipal court, deputy 1380  
bailiffs may be appointed by the court. Deputy bailiffs shall 1381  
receive the compensation payable in semimonthly installments out 1382  
of the city treasury that the court prescribes, except that the 1383  
compensation of deputy bailiffs in a county-operated municipal 1384  
court shall be paid out of the treasury of the county in which 1385  
the court is located. Each deputy bailiff shall give a bond in 1386

an amount not less than one thousand dollars, and, when so 1387  
qualified, may perform the duties pertaining to the office of 1388  
chief bailiff of the court. 1389

(3) The bailiff and all deputy bailiffs of the Hamilton 1390  
county municipal court shall be appointed by the clerk and shall 1391  
receive the compensation payable in semimonthly installments out 1392  
of the treasury of Hamilton county that the clerk prescribes. 1393  
Each judge of the Hamilton county municipal court may appoint a 1394  
courtroom bailiff, each of whom shall receive the compensation 1395  
payable in semimonthly installments out of the treasury of 1396  
Hamilton county that the court prescribes. 1397

(4) The legislative authority may purchase motor vehicles 1398  
for the use of the bailiffs and deputy bailiffs as the court 1399  
determines they need to perform the duties of their office. All 1400  
expenses, maintenance, and upkeep of the vehicles shall be paid 1401  
by the legislative authority upon approval by the court. Any 1402  
allowances, costs, and expenses for the operation of private 1403  
motor vehicles by bailiffs and deputy bailiffs for official 1404  
duties, including the cost of oil, gasoline, and maintenance, 1405  
shall be prescribed by the court and, subject to the approval of 1406  
the legislative authority, shall be paid from the city treasury, 1407  
except that the allowances, costs, and expenses for the bailiffs 1408  
and deputy bailiffs of a county-operated municipal court shall 1409  
be paid from the treasury of the county in which the court is 1410  
located. 1411

(5) Every police officer of any municipal corporation and 1412  
police constable of a township within the territory of the court 1413  
is ex officio a deputy bailiff of the court in and for the 1414  
municipal corporation or township in which commissioned as a 1415  
police officer or police constable, and shall perform any duties 1416



in respect to cases within the officer's or constable's 1417  
jurisdiction that are required by a judge of the court, or by 1418  
the clerk or a bailiff or deputy bailiff of the court, without 1419  
additional compensation. 1420

(6) In ~~Putnam county~~, in addition to the persons who are 1421  
ex officio deputy bailiffs under division (A) (5) of this 1422  
section, every deputy sheriff of ~~Putnam a~~ county is ex officio a 1423  
deputy bailiff of ~~the Putnam county a~~ municipal court within the 1424  
county and shall perform without additional compensation any 1425  
duties in respect to cases within the ~~deputy sheriff's court's~~ 1426  
jurisdiction that are required by a judge of the court, by the 1427  
clerk of the court, or by a bailiff or deputy bailiff of the 1428  
court. 1429

(7) The bailiff and deputy bailiffs shall perform for the 1430  
court services similar to those performed by the sheriff for the 1431  
court of common pleas and shall perform any other duties that 1432  
are requested by rule of court. 1433

The bailiff or deputy bailiff may administer oaths to 1434  
witnesses and jurors and receive verdicts in the same manner and 1435  
form and to the same extent as the clerk or deputy clerks of the 1436  
court. The bailiff may approve all undertakings and bonds given 1437  
in actions of replevin and all redelivery bonds in attachments. 1438

(B) In the Cleveland municipal court, the chief clerks and 1439  
all deputy clerks are in the classified civil service of the 1440  
city of Cleveland. The clerk, the chief deputy clerks, the 1441  
probation officers, one private secretary, one personal 1442  
stenographer to the clerk, and one personal bailiff to each 1443  
judge are in the unclassified civil service of the city of 1444  
Cleveland. Upon demand of the clerk, the civil service 1445  
commission of the city of Cleveland shall certify a list of 1446

those eligible for the position of deputy clerk. From the list, 1447  
the clerk shall designate chief clerks and the number of deputy 1448  
clerks that the legislative authority determines are necessary. 1449

Except as otherwise provided in this division, the 1450  
bailiff, chief deputy bailiffs, and all deputy bailiffs of the 1451  
Cleveland municipal court appointed after January 1, 1968, and 1452  
the chief housing specialist, housing specialists, and housing 1453  
division referees of the housing division of the Cleveland 1454  
municipal court appointed under section 1901.331 of the Revised 1455  
Code are in the unclassified civil service of the city of 1456  
Cleveland. All deputy bailiffs of the housing division of the 1457  
Cleveland municipal court appointed pursuant to that section are 1458  
in the classified civil service of the city of Cleveland. Upon 1459  
the demand of the judge of the housing division of the Cleveland 1460  
municipal court, the civil service commission of the city of 1461  
Cleveland shall certify a list of those eligible for the 1462  
position of deputy bailiff of the housing division. From the 1463  
list, the judge of the housing division shall designate the 1464  
number of deputy bailiffs that the judge determines are 1465  
necessary. 1466

The chief deputy clerks, the chief clerks, and all other 1467  
deputy clerks of the Cleveland municipal court shall receive the 1468  
compensation that the clerk prescribes. Except as provided in 1469  
division (A) (4) (a) of section 1901.331 of the Revised Code with 1470  
respect to officers and employees of the housing division of the 1471  
Cleveland municipal court, the bailiff, all deputy bailiffs, and 1472  
assignment room personnel of the Cleveland municipal court shall 1473  
receive the compensation that the court prescribes. 1474

Any appointee under sections 1901.01 to 1901.37 of the 1475  
Revised Code may be dismissed or discharged by the same power 1476

that appointed the appointee. In the case of the removal of any 1477  
civil service appointee under those sections, an appeal may be 1478  
taken from the decision of the civil service commission to the 1479  
court of common pleas of Cuyahoga county to determine the 1480  
sufficiency of the cause of removal. The appeal shall be taken 1481  
within ten days of the finding of the commission. 1482

In the Cleveland municipal court, the presiding judge may 1483  
appoint on a full-time, per diem, or contractual basis any 1484  
official court reporters for the civil branch of the court that 1485  
the business of the court requires. The compensation of official 1486  
court reporters shall be determined by the presiding judge of 1487  
the court. The compensation shall be payable from the city 1488  
treasury and from the treasury of Cuyahoga county in the same 1489  
proportion as designated in section 1901.11 of the Revised Code 1490  
for the payment of compensation of municipal judges. In every 1491  
trial in which the services of a court reporter so appointed are 1492  
requested by the judge, any party, or the attorney for any 1493  
party, there shall be taxed for each day's services of the court 1494  
reporter a fee in the same amount as may be taxed for similar 1495  
services in the court of common pleas under section 2301.21 of 1496  
the Revised Code, to be collected as other costs in the case. 1497  
The fees so collected shall be paid quarterly by the clerk into 1498  
the city treasury and the treasury of Cuyahoga county in the 1499  
same proportion as the compensation for the court reporters is 1500  
paid from the city and county treasuries and shall be credited 1501  
to the general funds of the city and county treasuries. 1502

(C) In the Hamilton county municipal court, all employees, 1503  
including the bailiff, deputy bailiff, and courtroom bailiffs, 1504  
are in the unclassified civil service. 1505

**Sec. 1901.321.** A municipal court may enter into contracts 1506

with a county sheriff whose territorial jurisdiction includes 1507  
the municipal court for the transportation of persons between 1508  
the county jail and the municipal court. Each contract shall 1509  
provide for the costs of providing transportation services from 1510  
the county jail to the court and shall not apply to a period in 1511  
excess of four years. 1512

**Sec. 1907.53.** (A) (1) Each judge of a county court may 1513  
appoint a bailiff on a full-time or part-time basis. The bailiff 1514  
shall receive compensation as prescribed by the appointing 1515  
judge, and the compensation is payable in semimonthly 1516  
installments from the treasury of the county or other authorized 1517  
fund. Before entering upon the duties of the office, a bailiff 1518  
shall take an oath to faithfully perform those duties and shall 1519  
give a bond of not less than three thousand dollars, as the 1520  
appointing judge prescribes, conditioned on the faithful 1521  
performance of the duties as bailiff. 1522

(2) The board of county commissioners may purchase motor 1523  
vehicles for the use of the bailiff that the court determines 1524  
necessary to perform the duties of the office. The board, upon 1525  
approval by the court, shall pay all expenses, maintenance, and 1526  
upkeep of the vehicles from the county treasury or other 1527  
authorized fund. Any allowances, costs, and expenses for the 1528  
operation of private motor vehicles by the bailiffs for official 1529  
duties, including the cost of oil, gasoline, and maintenance, 1530  
shall be prescribed by the court and subject to the approval of 1531  
the board and shall be paid from the county treasury or other 1532  
authorized fund. 1533

(B) (1) In a county court district in which no bailiff is 1534  
appointed pursuant to division (A) (1) of this section, every 1535  
deputy sheriff of the county, every police officer of a 1536

municipal corporation within the jurisdiction of the court, 1537  
every member of a township or joint police district police 1538  
force, and every police constable of a township within the 1539  
county court district is ex officio a bailiff of the court in 1540  
and for the county, municipal corporation, or township within 1541  
which the deputy sheriff, police officer, police force member, 1542  
or police constable is commissioned and shall perform, in 1543  
respect to cases within that jurisdiction and without additional 1544  
compensation, any duties that are required by a judge of the 1545  
court or by the clerk of the court. In a county court in which a 1546  
bailiff is appointed pursuant to division (A) (1) of this 1547  
section, every deputy sheriff of the county is ex officio a 1548  
bailiff of the county court, but shall not perform county court 1549  
services similar to those performed by the sheriff for the court 1550  
of common pleas unless those services are requested by the 1551  
court. 1552

(2) At the request of a county court judge, a deputy 1553  
sheriff or constable shall attend the county court while a trial 1554  
is in progress. 1555

(C) (1) A-Except as provided in division (B) (1) of this 1556  
section, a bailiff and an ex officio bailiff shall perform for 1557  
the county court services similar to those performed by the 1558  
sheriff for the court of common pleas and shall perform any 1559  
other duties that are required by rule of court. 1560

(2) The bailiff may administer oaths to witnesses and 1561  
jurors and receive verdicts in the same manner and form and to 1562  
the same extent as the clerk or deputy clerks of the county 1563  
court. The bailiff may approve all undertakings and bonds given 1564  
in actions of replevin and all redelivery bonds in attachments. 1565

(D) Bailiffs and deputy bailiffs are in the unclassified 1566

civil service. 1567

Sec. 1907.531. A county court may enter into contracts 1568  
with a county sheriff whose territorial jurisdiction includes 1569  
the court for the transportation of persons between the county 1570  
jail and the county court. Each contract shall provide for the 1571  
costs of providing transportation services from the county jail 1572  
to the court and shall not apply to a period in excess of four 1573  
years. 1574

**Sec. 3309.374.** (A) Until December 31, 2017, the school 1575  
employees retirement board shall annually increase each 1576  
allowance, pension, or benefit payable under this chapter by 1577  
three per cent. 1578

(B) Effective January 1, 2018, the retirement board may 1579  
annually increase each allowance, pension, or benefit payable 1580  
under this chapter by the percentage increase, if any, in the 1581  
consumer price index, not to exceed two and one-half per cent, 1582  
as determined by the United States bureau of labor statistics 1583  
(U.S. city average for urban wage earners and clerical workers: 1584  
"all items 1982-84=100") for the twelve-month period ending on 1585  
the thirtieth day of June of the immediately preceding calendar 1586  
year. No increase shall be made for a period in which the 1587  
consumer price index did not increase. 1588

(C) The first increase is payable to all persons becoming 1589  
eligible after June 30, 1971, upon such persons receiving an 1590  
allowance, pension, or benefit for twelve months, except that a 1591  
recipient of an allowance, pension, or benefit that commences on 1592  
or after January 1, 2018, is eligible for an increase under 1593  
division (B) of this section on and after the number of 1594  
anniversaries of the allowance, pension, or benefit determined 1595  
by the retirement board. 1596

The increased amount is payable for the ensuing twelve- 1597  
month period or until the next increase is granted under this 1598  
section, whichever is later. Subsequent increases shall be 1599  
determined from the date of the first increase paid to the 1600  
former member in the case of an allowance being paid a 1601  
beneficiary under an option, or from the date of the first 1602  
increase to the survivor first receiving an allowance or benefit 1603  
in the case of an allowance or benefit being paid to the 1604  
subsequent survivors of the former member. 1605

The date of the first increase under this section becomes 1606  
the anniversary date for any future increases. 1607

(D) The allowance or benefit used in the first calculation 1608  
of an increase under this section shall remain as the base for 1609  
all future increases, unless a new base is established. Any 1610  
increase resulting from payment of a recalculated benefit under 1611  
Section 3 of Substitute Senate Bill No. 270 of the 123rd general 1612  
assembly shall be included in the calculation of future 1613  
increases under this section. 1614

(E) If payment of a portion of a benefit is made to an 1615  
alternate payee under section 3309.671 of the Revised Code, 1616  
increases under this section granted while the order is in 1617  
effect shall be apportioned between the alternate payee and the 1618  
retirant or disability benefit recipient in the same proportion 1619  
that the amount being paid to the alternate payee bears to the 1620  
amount paid to the retirant or disability benefit recipient. 1621

If payment of a portion of a benefit is made to one or 1622  
more beneficiaries under "plan F" under division (B) (3) (e) of 1623  
section 3309.46 of the Revised Code, each increase under this 1624  
section granted while the plan of payment is in effect shall be 1625  
divided among the designated beneficiaries in accordance with 1626

the portion each beneficiary has been allocated. 1627

(F) No allowance, pension, or benefit payable under this 1628  
chapter shall exceed the limit established by section 415 of the 1629  
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 415, 1630  
as amended. 1631

(G) Before granting an increase under division (B) of this 1632  
section, the retirement board may adjust the percentage of any 1633  
increase if the board's actuary, in its annual actuarial 1634  
valuation required by section 3309.21 of the Revised Code, or in 1635  
other evaluations conducted under that section, determines that 1636  
an adjustment does not materially impair the fiscal integrity of 1637  
the retirement system or is necessary to preserve the fiscal 1638  
integrity of the retirement system. 1639

(H) The retirement board shall make all rules necessary to 1640  
carry out this section. 1641

Sec. 3318.39. (A) The 1:1 school facilities option program 1642  
is hereby established. Under the program, the Ohio facilities 1643  
construction commission shall provide state funds to assist 1644  
eligible school districts in constructing, acquiring, 1645  
reconstructing, or making additions or repairs to any feature of 1646  
a classroom facility that meets the design standards of the 1647  
commission in lieu of that district participating in the 1648  
classroom facilities assistance program under sections 3318.01 1649  
to 3318.20 of the Revised Code, in the case of a city, exempted 1650  
village, or local school district, or sections 3318.40 to 1651  
3318.45 of the Revised Code, in the case of a joint vocational 1652  
school district. 1653

For purposes of this program, an eligible school district 1654  
is either of the following: 1655



(1) A city, exempted village, or local school district that has not entered into an agreement for any program under this chapter, except for emergency assistance under section 3318.351 of the Revised Code, prior to the effective date of this section. A district that received partial assistance prior to May 20, 1997, and can qualify for assistance under division (B) (2) of section 3318.04 of the Revised Code shall not be eligible for assistance under this section. 1656  
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(2) A joint vocational school district that has not entered into an agreement for any program under this chapter prior to the effective date of this section. 1664  
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An eligible school district may avail itself of the option provided under this section only at the time it becomes eligible for assistance under the classroom facilities assistance program in accordance with the annual percentile ranking of districts under section 3318.011 or 3318.42 of the Revised Code. 1667  
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(B) (1) The commission, at the request of a school district that meets the criteria set forth in division (A) of this section, shall assess the current conditions of the classroom facilities of that school district. Based on the results of the assessment, the commission shall determine the scope of the entire project, the basic project cost of the school district's classroom facilities needs, and the state's portion of the total project if the school district were to receive assistance under sections 3318.01 to 3318.20 of the Revised Code, in the case of a city, exempted village, or local school district, or sections 3318.40 to 3318.45 of the Revised Code, in the case of a joint vocational school district. 1672  
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(2) A district that opts to receive assistance under this section shall be eligible to receive state funds in the amount 1684  
1685

of up to the greater of one million dollars or ten per cent of 1686  
the state's share of the total project cost determined under 1687  
division (B)(1) of this section. However, a district may choose 1688  
to receive less than the maximum amount of state funds for which 1689  
it is eligible under this division. 1690

(3) A district that opts to receive assistance under this 1691  
section shall match the amount of state funds it receives on a 1692  
one-to-one basis. A district may generate the school district 1693  
funds for its match using any lawful manner. 1694

(C) The commission shall adopt guidelines and procedures 1695  
for the administration of the program. The guidelines shall 1696  
include the following: 1697

(1) A requirement that, in order to participate in the 1698  
program, the district's board of education must approve 1699  
participation by an affirmative vote of not less than four- 1700  
fifths of the board's full membership; 1701

(2) The application process for districts; 1702

(3) A requirement that, in order to participate in the 1703  
program, the district shall provide a share that is at least 1704  
equal to the amount of the state assistance provided under this 1705  
section. 1706

(D) If a district participates in the program established 1707  
under this section, that district shall not have another project 1708  
under sections 3318.01 to 3318.20 of the Revised Code, in the 1709  
case of a city, exempted village, or local school district, or 1710  
sections 3318.40 to 3318.45 of the Revised Code, in the case of 1711  
a joint vocational school district, conditionally approved until 1712  
the expiration of twenty years after the date the district 1713  
enters into an agreement with the commission for assistance 1714

under this section. 1715

**Sec. 3333.051.** (A) The chancellor of higher education 1716  
shall establish a program under which a community college 1717  
established under Chapter 3354., technical college established 1718  
under Chapter 3357., or state community college established 1719  
under Chapter 3358. of the Revised Code may apply to the 1720  
chancellor for authorization to offer applied bachelor's degree 1721  
programs. 1722

The chancellor may approve programs under this section 1723  
that demonstrate all of the following: 1724

(1) Evidence of an agreement between the college and a 1725  
regional business or industry to train students in an in-demand 1726  
field and to employ students upon their successful completion of 1727  
the program; 1728

(2) That the workforce need of the regional business or 1729  
industry is in an in-demand field with long-term sustainability 1730  
based upon data provided by the governor's office of workforce 1731  
transformation; 1732

(3) Supporting data that identifies the specific workforce 1733  
need the program will address; 1734

(4) The absence of a bachelor's degree program that meets 1735  
the workforce need addressed by the proposed program that is 1736  
offered by a state university or private college or university; 1737

(5) Willingness of an industry partner to offer workplace- 1738  
based learning and employment opportunities to students enrolled 1739  
in the proposed program. 1740

~~(B) The chancellor may approve a program under this 1741  
section that does not meet the criteria described in division 1742~~

~~(A) of this section, if the program clearly demonstrates a  
unique approach, as determined by the chancellor, to benefit the  
state's system of higher education or the state of Ohio.~~

~~(C)~~ Before approving a program under this section, the  
chancellor shall consult with the governor's office of workforce  
transformation, the inter-university council of Ohio, the Ohio  
association of community colleges, and the association of  
independent colleges and universities of Ohio, or any successor  
to those organizations.

~~(D)~~ (C) As used in this section:

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

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

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

(2) "Private college or university" means a nonprofit  
institution that holds a certificate of authorization pursuant  
to Chapter 1713. of the Revised Code.

(3) "State university" has the same meaning as in section  
3345.011 of the Revised Code.

**Sec. 5595.04.** The governing board of a regional  
transportation improvement project may do any of the following:

(A) Make and enter into all contracts and agreements  
necessary or incidental to the performance of its functions and  
the execution of its powers under this chapter and in accordance

with the cooperative agreement. The procuring of goods and 1771  
awarding of contracts with a cost in excess of fifty thousand 1772  
dollars shall be done in accordance with the competitive bidding 1773  
procedures established for boards of county commissioners by 1774  
sections 307.86 to 307.91 of the Revised Code. 1775

(B) Sue and be sued in its own name, plead and be 1776  
impleaded, provided any actions against the governing board or 1777  
the regional transportation improvement project shall be brought 1778  
in the court of common pleas of a county that is a party to the 1779  
cooperative agreement or in the court of common pleas of the 1780  
county in which the cause of action arose, and all summonses, 1781  
exceptions, and notices shall be served on the governing board 1782  
by leaving a copy thereof at its principal office with a member 1783  
of the governing board or an employee or agent thereof; 1784

(C) Employ or retain persons as are necessary in the 1785  
judgment of the governing board to carry out the project, and 1786  
fix their compensation; 1787

(D) Acquire by purchase, lease, lease-purchase, lease with 1788  
option to purchase, or otherwise any property necessary, 1789  
convenient, or proper for the construction, maintenance, repair, 1790  
or operation of one or more transportation improvements. The 1791  
governing board may pledge net revenues, to the extent permitted 1792  
by this chapter with respect to bonds, to secure payments to be 1793  
paid by the governing board under such a lease, lease-purchase 1794  
agreement, or lease with option to purchase. Title to real and 1795  
personal property shall be held in the name of the governing 1796  
board. The governing board is not authorized to acquire property 1797  
by appropriation. 1798

(E) Issue securities to pay for the costs of 1799  
transportation improvements pursuant to section 5595.05 of the 1800

Revised Code; 1801

(F) If the regional transportation project was undertaken 1802  
pursuant to section 5595.02 of the Revised Code before the 1803  
effective date of the amendment of this section by S.B. 8 of the 1804  
132nd general assembly, create a transportation financing 1805  
district and declare improvements to parcels within the district 1806  
to be a public purpose and exempt from taxation as provided 1807  
under sections 5709.48 to 5709.50 of the Revised Code. 1808

**Sec. 5595.13.** A regional transportation improvement 1809  
project and its governing board are dissolved by operation of 1810  
law on the date specified in the cooperative agreement. The 1811  
governing board shall fulfill all contractual duties assumed by 1812  
the board and repay all bonds issued by the board before that 1813  
date. Upon dissolution of the regional transportation 1814  
improvement project, the boards of county commissioners that 1815  
created the regional transportation improvement project shall 1816  
assume title to all real and personal property acquired by the 1817  
board in the fulfillment of its duties under this chapter. The 1818  
property shall be divided and distributed in accordance with the 1819  
cooperative agreement. Unless otherwise provided by contract, 1820  
pledges of revenue to the governing board from the state or a 1821  
political subdivision or taxing unit shall terminate by 1822  
operation of law upon the dissolution of the regional 1823  
transportation improvement project. ~~Unless~~ Except as otherwise 1824  
provided in ~~the cooperative agreement~~ section 5709.50 of the 1825  
Revised Code with respect to any incidental surplus in the 1826  
regional transportation improvement project fund, unencumbered 1827  
funds held by the governing board on the date the regional 1828  
transportation improvement ~~district~~ project is dissolved shall 1829  
be ~~proportionally~~ distributed by the county treasurer of the 1830  
most populous participating county as provided in the 1831

cooperative agreement or, if the cooperative agreement does not 1832  
provide for the distribution of funds after the dissolution of 1833  
the project, to the state and ~~each to political subdivision~~ 1834  
subdivisions and taxing unit units that pledged revenue to the 1835  
project in proportions deemed equitable by the county treasurer 1836  
based on the ratio ~~that the amount of funds~~ contributed by the 1837  
state, ~~political subdivision, or taxing unit~~ bears to the total 1838  
~~amount contributed by the state and all political subdivisions,~~ 1839  
and the taxing units over the full duration of the project. 1840

**Sec. 5709.48.** (A) As used in this section, ~~"regional":~~ 1841

(1) "Regional transportation improvement project" has the 1842  
same meaning as in section 5595.01 of the Revised Code. 1843

(2) "Improvements" means the increase in the assessed 1844  
value of any real property that would first appear on the tax 1845  
list and duplicate of real and public utility property after the 1846  
effective date of the resolution adopted under this section were 1847  
it not for the exemption granted by that resolution. 1848

(B) For the purposes described in division (A) of section 1849  
5595.06 of the Revised Code, ~~the boards of county commissioners~~ 1850  
~~of one or more counties that are participants in governing board~~ 1851  
of a regional transportation improvement project that was 1852  
undertaken pursuant to section 5595.02 of the Revised Code 1853  
before the effective date of the amendment of this section by 1854  
S.B. 8 of the 132nd general assembly may, by resolution, create 1855  
a transportation financing district and declare improvements to 1856  
parcels within the district to be a public purpose and exempt 1857  
from taxation. 1858

(C) A transportation financing district may include 1859  
territory in more than one county as long as each such county is 1860

a ~~party to the resolution creating the district and a~~ 1861  
participant in the regional transportation improvement project 1862  
funded by the district. A district shall not include ~~areas~~ 1863  
parcels used exclusively primarily for residential purposes. A 1864  
district shall not include any parcel that is ~~or has been~~ 1865  
~~exempted currently exempt~~ from taxation under this section or 1866  
section 5709.40, 5709.41, 5709.45, 5709.73, or 5709.77 of the 1867  
Revised Code. ~~Counties~~ The governing board may designate parcels 1868  
within the boundaries of a district that are not to be included 1869  
in the district. ~~Counties~~ The governing board may designate 1870  
noncontiguous parcels located outside the boundaries of the 1871  
district that are to be included in the district. 1872

~~Counties~~ The governing board may adopt more than one 1873  
resolution under division (B) of this section. A single such 1874  
resolution may create more than one transportation financing 1875  
district. 1876

(D) A resolution creating a transportation financing 1877  
district shall specify all of the following: 1878

(1) A description of the territory included in the 1879  
district; 1880

(2) The county treasurer's permanent parcel number 1881  
associated with each parcel included in the district; 1882

(3) The percentage of improvements to be exempted from 1883  
taxation and the duration of the exemption, which shall not 1884  
exceed the remaining number of years the cooperative agreement 1885  
for the regional transportation improvement district, described 1886  
under section 5595.03 of the Revised Code, is in effect; 1887

(4) A plan for the district that describes the principal 1888  
purposes and goals to be served by the district and explains how 1889



the use of service payments provided for by section 5709.49 of 1890  
the Revised Code will economically benefit owners of property 1891  
within the district. 1892

(E) (1) ~~Before~~ Except as otherwise provided in divisions 1893  
(E) (2) and (3) of this section, the governing board, before 1894  
adopting a resolution under division (B) of this section, ~~the~~ 1895  
~~board or boards of county commissioners of the participating~~ 1896  
~~counties~~ shall notify and obtain the approval of each 1897  
subdivision and taxing unit that levies a property tax within 1898  
the territory of the proposed transportation financing district. 1899  
A subdivision or taxing unit's approval or disapproval of the 1900  
proposed district shall be in the form of an ordinance or 1901  
resolution. The governing board ~~or boards~~ may negotiate an 1902  
agreement with a subdivision or taxing unit providing for 1903  
compensation equal in value to a percentage of the amount of 1904  
taxes exempted or some other mutually agreeable compensation. 1905

(2) A subdivision or taxing unit may adopt an ordinance or 1906  
resolution waiving its right to approve or receive notice of 1907  
transportation financing districts proposed under this section. 1908  
If a subdivision or taxing unit has adopted such an ordinance or 1909  
resolution, the terms of that ordinance or resolution supersede 1910  
the requirements of division (E) (1) of this section. ~~One or more~~ 1911  
~~boards of county commissioners~~ The governing board may negotiate 1912  
an agreement with a subdivision or taxing unit providing for 1913  
some mutually agreeable compensation in exchange for the 1914  
subdivision or taxing unit adopting such an ordinance or 1915  
resolution. If a subdivision or taxing unit has adopted such an 1916  
ordinance or resolution, it shall certify a copy to the 1917  
governing board ~~of county commissioners of the county or~~ 1918  
~~counties in which the subdivision or taxing unit is located.~~ If 1919  
the subdivision or taxing unit rescinds such an ordinance or 1920

resolution, it shall certify notice of the rescission to the 1921  
~~same governing board or boards.~~ 1922

(3) The governing board need not obtain the approval of a 1923  
subdivision or taxing unit if the governing board agrees to 1924  
compensate that subdivision or unit for the full amount of taxes 1925  
exempted under the resolution creating the district. 1926

~~(F) After notifying and obtaining the approval of each~~ 1927  
~~subdivision and taxing unit that levies a property tax within~~ 1928  
~~the territory of the proposed transportation financing district~~ 1929  
~~as required under complying with~~ 1930  
~~division (E) of this section,~~ 1931  
~~the boards of county commissioners of the participating counties~~ 1932  
governing board shall 1933  
notify and obtain the approval of every 1934  
real property owner whose property is included in the proposed  
transportation financing district.

~~(G) (1) If the~~ 1935  
Upon adopting a resolution creating the a 1936  
~~transportation financing district is approved by the board of~~ 1937  
~~county commissioners of each county in which the district is~~ 1938  
~~located, one of the counties, the governing board shall send a~~ 1939  
~~copy of the resolution and documentation sufficient to prove~~ 1940  
~~that the requirements of divisions (E) and (F) of this section~~ 1941  
~~have been met to the director of development services. The~~ 1942  
~~director shall evaluate the resolution and documentation to~~ 1943  
~~determine if the counties have governing board has fully~~ 1944  
~~complied with the requirements of this section. If the director~~ 1945  
~~approves the resolution, the director shall send notice of~~ 1946  
~~approval to each county that is a party to the resolution~~ 1947  
governing board. 1948  
If the director does not approve the 1949  
resolution, the director shall send a notice of denial to each 1950  
county that is a party to the resolution. The notice of denial  
shall include the governing board that includes the reason or

reasons for the denial. If the director does not make a 1951  
determination within ninety days after receiving a resolution 1952  
under this section, the director is deemed to have approved the 1953  
resolution. No resolution creating a transportation financing 1954  
district is effective without actual or constructive approval by 1955  
the director under this section. 1956

(2) An exemption from taxation granted under this section 1957  
commences with the tax year specified in the resolution so long 1958  
as the year specified in the resolution commences after the 1959  
effective date of the resolution. If the resolution specifies a 1960  
year commencing before the effective date of the resolution or 1961  
specifies no year whatsoever, the exemption commences with the 1962  
tax year in which an exempted improvement first appears on the 1963  
tax list and that commences after the effective date of the 1964  
resolution. ~~In lieu of stating a specific year, the resolution~~ 1965  
~~may provide that the exemption commences in the tax year in~~ 1966  
~~which the value of an improvement exceeds a specified amount or~~ 1967  
~~in which the construction of one or more improvements is~~ 1968  
~~completed, provided that such tax year commences after the~~ 1969  
~~effective date of the resolution.~~ 1970

(3) Except as otherwise provided in this division, the 1971  
exemption ends on the date specified in the resolution as the 1972  
date the improvement ceases to be a public purpose or the 1973  
regional transportation improvement project funded by the 1974  
service payments dissolves under section 5595.13 of the Revised 1975  
Code, whichever occurs first. Exemptions shall be claimed and 1976  
allowed in the same manner as in the case of other real property 1977  
exemptions. If an exemption status changes during a year, the 1978  
procedure for the apportionment of the taxes for that year is 1979  
the same as in the case of other changes in tax exemption status 1980  
during the year. 1981

~~(H) Service payments in lieu of taxes that are~~ 1982  
~~attributable to any amount by which the effective tax rate of~~ 1983  
~~either a renewal levy with an increase or a replacement levy~~ 1984  
~~exceeds the effective tax rate of the levy renewed or replaced,~~ 1985  
~~or that are attributable to an additional levy, for a levy~~ 1986  
~~authorized by the voters for any of the following purposes on or~~ 1987  
~~after January 1, 2006, and which are provided pursuant to a~~ 1988  
~~resolution creating a transportation financing district under~~ 1989  
~~this section shall be distributed to the appropriate taxing~~ 1990  
~~authority as required under division (C) of section 5709.49 of~~ 1991  
~~the Revised Code in an amount equal to the amount of taxes from~~ 1992  
~~that additional levy or from the increase in the effective tax~~ 1993  
~~rate of such renewal or replacement levy that would have been~~ 1994  
~~payable to that taxing authority from the following levies were~~ 1995  
~~it not for the exemption authorized under this section:~~ 1996

~~(1) A tax levied under division (L) of section 5705.19 or~~ 1997  
~~section 5705.191 of the Revised Code for community mental~~ 1998  
~~retardation and developmental disabilities programs and services~~ 1999  
~~pursuant to Chapter 5126. of the Revised Code;~~ 2000

~~(2) A tax levied under division (Y) of section 5705.19 of~~ 2001  
~~the Revised Code for providing or maintaining senior citizens~~ 2002  
~~services or facilities;~~ 2003

~~(3) A tax levied under section 5705.22 of the Revised Code~~ 2004  
~~for county hospitals;~~ 2005

~~(4) A tax levied by a joint county district or by a county~~ 2006  
~~under section 5705.19, 5705.191, or 5705.221 of the Revised Code~~ 2007  
~~for alcohol, drug addiction, and mental health services or~~ 2008  
~~facilities;~~ 2009

~~(5) A tax levied under section 5705.23 of the Revised Code~~ 2010

<del>for library purposes;—</del>	2011
<del>(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;—</del>	2012
	2013
	2014
<del>(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;—</del>	2015
	2016
	2017
	2018
<del>(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;—</del>	2019
	2020
	2021
<del>(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;—</del>	2022
	2023
	2024
	2025
<del>(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;—</del>	2026
	2027
<del>(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;—</del>	2028
	2029
	2030
	2031
	2032
<del>(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.—</del>	2033
	2034
<del>(I) The resolution creating a transportation financing district may be amended at any time by majority vote of the boards of county commissioners of each county in which the district is located <u>governing board</u> and with the approval of the</del>	2035
	2036
	2037
	2038

director of development services obtained in the same manner as 2039  
approval of the original resolution. 2040

**Sec. 5709.49.** (A) ~~A county~~ The governing board of a 2041  
regional transportation improvement project that has declared an 2042  
improvement to be a public purpose under section 5709.48 of the 2043  
Revised Code shall require the owner of any ~~structure located on~~ 2044  
~~the parcel~~ located in the transportation financing district to 2045  
make annual service payments in lieu of taxes to the county 2046  
treasurer on or before the final dates for payment of real 2047  
property taxes. Each such payment shall be charged and collected 2048  
in the same manner and in the same amount as the real property 2049  
taxes that would have been charged and payable against the 2050  
improvement if it were not exempt from taxation. If any 2051  
reduction in the levies otherwise applicable to such exempt 2052  
property is made by the county budget commission under section 2053  
5705.31 of the Revised Code, the amount of the service payment 2054  
in lieu of taxes shall be calculated as if such reduction in 2055  
levies had not been made. 2056

(B) Moneys collected as service payments in lieu of taxes 2057  
from a parcel shall be distributed at the same time and in the 2058  
same manner as real property tax payments. ~~However, subject to~~ 2059  
~~division (C) of this section or section 5709.913 of the Revised~~ 2060  
~~Code, the entire amount so collected shall be distributed to the~~ 2061  
~~county in which the parcel is located.~~ If a resolution adopted 2062  
under section 5709.48 of the Revised Code specifies that service 2063  
payments shall be paid to another subdivision or taxing unit in 2064  
which the parcel is located, the county treasurer shall 2065  
distribute the portion of the service payments to that 2066  
subdivision or taxing unit in an amount equal to the property 2067  
tax payments the subdivision or taxing unit would have received 2068  
from the portion of the parcel's improvement exempted from 2069

taxation had the improvement not been exempted, or some other 2070  
amount as directed in the resolution. The treasurer shall 2071  
maintain a record of the service payments in lieu of taxes made 2072  
from property in each transportation financing district. 2073

~~(C) If annual service payments in lieu of taxes are 2074  
required under this section, the county treasurer shall 2075  
distribute to the appropriate taxing authorities the portion of 2076  
the service payments that represent payments required under 2077  
division (H) of section 5709.48 of the Revised Code. 2078~~

~~(D) Nothing in this section or section 5709.48 of the 2079  
Revised Code affects the taxes levied against that portion of 2080  
the value of any parcel of property that is not exempt from 2081  
taxation. 2082~~

**Sec. 5709.50.** (A) ~~A county~~ The governing board of a 2083  
regional transportation improvement project that grants a tax 2084  
exemption under section 5709.48 of the Revised Code shall 2085  
establish a regional transportation improvement project fund 2086  
into which shall be deposited service payments in lieu of taxes 2087  
distributed ~~to the county~~ under section 5709.49 of the Revised 2088  
Code. Money in the regional transportation improvement project 2089  
fund shall be ~~used to compensate subdivisions and taxing units~~ 2090  
~~within which exempted parcels are located pursuant to agreements~~ 2091  
~~entered into by the county under division (E) of section 5709.48~~ 2092  
~~of the Revised Code. The remainder shall be dispensed to the~~ 2093  
~~governing board of the regional transportation improvement~~ 2094  
~~project and used~~ by the governing board for the purposes 2095  
described in the resolution creating the transportation 2096  
financing district. Money in the regional transportation 2097  
improvement project fund shall be administered by the governing 2098  
board in accordance with the requirements of section 5595.08 of 2099

the Revised Code and may be invested as provided in section 2100  
5595.09 of the Revised Code. 2101

~~(B) Any incidental surplus remaining in the regional~~ 2102  
~~transportation improvement project fund or an account of that~~ 2103  
~~fund upon dissolution of the fund or account shall be~~ 2104  
~~transferred to the general fund of the county. The regional~~ 2105  
transportation improvement project fund is dissolved by 2106  
operation of law upon the dissolution of the associated regional 2107  
transportation improvement project under section 5595.13 of the 2108  
Revised Code. Any incidental surplus remaining in the fund, to 2109  
the extent unencumbered, shall be divided and distributed by the 2110  
county treasurer of the most populous county in which the 2111  
district is located to the general funds of the subdivisions and 2112  
taxing units in which the district is located. The surplus 2113  
revenue shall be divided proportionally based on the property 2114  
tax levy revenue foregone by each such subdivision and taxing 2115  
unit due to the exemption of improvements to property within the 2116  
district at the most recent collection of service payments in 2117  
lieu of taxes. The division of revenue shall account for amounts 2118  
returned to subdivisions and taxing units through compensation 2119  
agreements entered into under division (E) of section 5709.48 of 2120  
the Revised Code. The amount distributed to each subdivision or 2121  
taxing unit shall be apportioned among its funds as if that 2122  
amount had been levied and collected as taxes and distributed in 2123  
the most recent settlement of taxes. 2124

**Sec. 5725.98.** (A) To provide a uniform procedure for 2125  
calculating the amount of tax imposed by section 5725.18 of the 2126  
Revised Code that is due under this chapter, a taxpayer shall 2127  
claim any credits and offsets against tax liability to which it 2128  
is entitled in the following order: 2129



(1) The credit for an insurance company or insurance company group under section 5729.031 of the Revised Code;	2130 2131
(2) The credit for eligible employee training costs under section 5725.31 of the Revised Code;	2132 2133
(3) The credit for purchasers of qualified low-income community investments under section 5725.33 of the Revised Code;	2134 2135
(4) The nonrefundable job retention credit under division (B) of section 122.171 of the Revised Code;	2136 2137
(5) <u>The nonrefundable credit for investments in rural business growth funds under section 122.152 of the Revised Code;</u>	2138 2139
<u>(6)</u> The offset of assessments by the Ohio life and health insurance guaranty association permitted by section 3956.20 of the Revised Code;	2140 2141 2142
<del>(6)</del> <u>(7)</u> The refundable credit for rehabilitating a historic building under section 5725.34 of the Revised Code.	2143 2144
<del>(7)</del> <u>(8)</u> The refundable credit for Ohio job retention under former division (B) (2) or (3) of section 122.171 of the Revised Code as those divisions existed before <u>September 29, 2015</u> , the effective date of the amendment of this section by H.B. 64 of the 131st general assembly;	2145 2146 2147 2148 2149
<del>(8)</del> <u>(9)</u> The refundable credit for Ohio job creation under section 5725.32 of the Revised Code;	2150 2151
<del>(9)</del> <u>(10)</u> The refundable credit under section 5725.19 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code.	2152 2153 2154 2155
(B) For any credit except the refundable credits	2156

enumerated in this section, the amount of the credit for a 2157  
taxable year shall not exceed the tax due after allowing for any 2158  
other credit that precedes it in the order required under this 2159  
section. Any excess amount of a particular credit may be carried 2160  
forward if authorized under the section creating that credit. 2161  
Nothing in this chapter shall be construed to allow a taxpayer 2162  
to claim, directly or indirectly, a credit more than once for a 2163  
taxable year. 2164

**Sec. 5729.98.** (A) To provide a uniform procedure for 2165  
calculating the amount of tax due under this chapter, a taxpayer 2166  
shall claim any credits and offsets against tax liability to 2167  
which it is entitled in the following order: 2168

(1) The credit for an insurance company or insurance 2169  
company group under section 5729.031 of the Revised Code; 2170

(2) The credit for eligible employee training costs under 2171  
section 5729.07 of the Revised Code; 2172

(3) The credit for purchases of qualified low-income 2173  
community investments under section 5729.16 of the Revised Code; 2174

(4) The nonrefundable job retention credit under division 2175  
(B) of section 122.171 of the Revised Code; 2176

(5) The nonrefundable credit for investments in rural 2177  
business growth funds under section 122.152 of the Revised Code; 2178

(6) The offset of assessments by the Ohio life and health 2179  
insurance guaranty association against tax liability permitted 2180  
by section 3956.20 of the Revised Code; 2181

~~(6)~~ (7) The refundable credit for rehabilitating a 2182  
historic building under section 5729.17 of the Revised Code. 2183

~~(7)~~ (8) The refundable credit for Ohio job retention under 2184

former division (B) (2) or (3) of section 122.171 of the Revised Code as those divisions existed before September 29, 2015, the effective date of the amendment of this section by H.B. 64 of the 131st general assembly;

~~(8)~~ (9) The refundable credit for Ohio job creation under section 5729.032 of the Revised Code;

~~(9)~~ (10) The refundable credit under section 5729.08 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code.

(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.

**Sec. 5733.40.** As used in sections 5733.40 and 5733.41 and Chapter 5747. of the Revised Code:

(A) (1) "Adjusted qualifying amount" means either of the following:

(a) The sum of each qualifying investor's distributive share of the income, gain, expense, or loss of a qualifying pass-through entity for the qualifying taxable year of the qualifying pass-through entity multiplied by the apportionment fraction defined in division (B) of this section, subject to section 5733.401 of the Revised Code and divisions (A) (2) to (7)

of this section; 2214

(b) The sum of each qualifying beneficiary's share of the 2215  
qualifying net income and qualifying net gain distributed by a 2216  
qualifying trust for the qualifying taxable year of the 2217  
qualifying trust multiplied by the apportionment fraction 2218  
defined in division (B) of this section, subject to section 2219  
5733.401 of the Revised Code and divisions (A) (2) to (7) of this 2220  
section. 2221

(2) The sum shall exclude any amount which, pursuant to 2222  
the Constitution of the United States, the Constitution of Ohio, 2223  
or any federal law is not subject to a tax on or measured by net 2224  
income. 2225

(3) For the purposes of Chapters 5733. and 5747. of the 2226  
Revised Code, the profit or net income of the qualifying entity 2227  
shall be increased by disallowing all amounts representing 2228  
expenses, other than amounts described in division (A) (7) of 2229  
this section, that the qualifying entity paid to or incurred 2230  
with respect to direct or indirect transactions with one or more 2231  
related members, excluding the cost of goods sold calculated in 2232  
accordance with section 263A of the Internal Revenue Code and 2233  
United States department of the treasury regulations issued 2234  
thereunder. Nothing in division (A) (3) of this section shall be 2235  
construed to limit solely to this chapter the application of 2236  
section 263A of the Internal Revenue Code and United States 2237  
department of the treasury regulations issued thereunder. 2238

(4) For the purposes of Chapters 5733. and 5747. of the 2239  
Revised Code, the profit or net income of the qualifying entity 2240  
shall be increased by disallowing all recognized losses, other 2241  
than losses from sales of inventory the cost of which is 2242  
calculated in accordance with section 263A of the Internal 2243

Revenue Code and United States department of the treasury 2244  
regulations issued thereunder, with respect to all direct or 2245  
indirect transactions with one or more related members. For the 2246  
purposes of Chapters 5733. and 5747. of the Revised Code, losses 2247  
from the sales of such inventory shall be allowed only to the 2248  
extent calculated in accordance with section 482 of the Internal 2249  
Revenue Code and United States department of the treasury 2250  
regulations issued thereunder. Nothing in division (A) (4) of 2251  
this section shall be construed to limit solely to this section 2252  
the application of section 263A and section 482 of the Internal 2253  
Revenue Code and United States department of the treasury 2254  
regulations issued thereunder. 2255

(5) The sum shall be increased or decreased by an amount 2256  
equal to the qualifying investor's or qualifying beneficiary's 2257  
distributive or proportionate share of the amount that the 2258  
qualifying entity would be required to add or deduct under 2259  
divisions (A) (20) and (21) of section 5747.01 of the Revised 2260  
Code if the qualifying entity were a taxpayer for the purposes 2261  
of Chapter 5747. of the Revised Code. 2262

(6) The sum shall be computed without regard to section 2263  
5733.051 or division (D) of section 5733.052 of the Revised 2264  
Code. 2265

(7) For the purposes of Chapters 5733. and 5747. of the 2266  
Revised Code, guaranteed payments or compensation paid to 2267  
investors by a qualifying entity that is not subject to the tax 2268  
imposed by section 5733.06 of the Revised Code shall be 2269  
considered a distributive share of income of the qualifying 2270  
entity. Division (A) (7) of this section applies only to such 2271  
payments or such compensation paid to an investor who at any 2272  
time during the qualifying entity's taxable year holds at least 2273

a twenty per cent direct or indirect interest in the profits or 2274  
capital of the qualifying entity. For the purposes of this 2275  
division, guaranteed payments and compensation shall be 2276  
considered to be paid to an investor by a qualifying entity if 2277  
the qualifying entity in which the investor holds at least a 2278  
twenty per cent direct or indirect interest is a client employer 2279  
of a professional employer organization, as those terms are 2280  
defined in section 4125.01 of the Revised Code, and the 2281  
guaranteed payments or compensation are paid to the investor by 2282  
that professional employer organization. 2283

(B) "Apportionment fraction" means: 2284

(1) With respect to a qualifying pass-through entity other 2285  
than a financial institution, the fraction calculated pursuant 2286  
to division (B) (2) of section 5733.05 of the Revised Code as if 2287  
the qualifying pass-through entity were a corporation subject to 2288  
the tax imposed by section 5733.06 of the Revised Code; 2289

(2) With respect to a qualifying pass-through entity that 2290  
is a financial institution, the fraction calculated pursuant to 2291  
division (C) of section 5733.056 of the Revised Code as if the 2292  
qualifying pass-through entity were a financial institution 2293  
subject to the tax imposed by section 5733.06 of the Revised 2294  
Code. 2295

(3) With respect to a qualifying trust, the fraction 2296  
calculated pursuant to division (B) (2) of section 5733.05 of the 2297  
Revised Code as if the qualifying trust were a corporation 2298  
subject to the tax imposed by section 5733.06 of the Revised 2299  
Code, except that the property, payroll, and sales fractions 2300  
shall be calculated by including in the numerator and 2301  
denominator of the fractions only the property, payroll, and 2302  
sales, respectively, directly related to the production of 2303

income or gain from acquisition, ownership, use, maintenance, 2304  
management, or disposition of tangible personal property located 2305  
in this state at any time during the qualifying trust's 2306  
qualifying taxable year or of real property located in this 2307  
state. 2308

(C) "Qualifying beneficiary" means any individual that, 2309  
during the qualifying taxable year of a qualifying trust, is a 2310  
beneficiary of that trust, but does not include an individual 2311  
who is a resident taxpayer for the purposes of Chapter 5747. of 2312  
the Revised Code for the entire qualifying taxable year of the 2313  
qualifying trust. 2314

(D) "Fiscal year" means an accounting period ending on any 2315  
day other than the thirty-first day of December. 2316

(E) "Individual" means a natural person. 2317

(F) "Month" means a calendar month. 2318

(G) "Partnership" has the same meaning as in section 2319  
5747.01 of the Revised Code. 2320

(H) "Investor" means any person that, during any portion 2321  
of a taxable year of a qualifying pass-through entity, is a 2322  
partner, member, shareholder, or investor in that qualifying 2323  
pass-through entity. 2324

(I) Except as otherwise provided in section 5733.402 or 2325  
5747.401 of the Revised Code, "qualifying investor" means any 2326  
investor except those described in divisions (I) (1) to (9) of 2327  
this section. 2328

(1) An investor satisfying one of the descriptions under 2329  
section 501(a) or (c) of the Internal Revenue Code, a 2330  
partnership with equity securities registered with the United 2331

States securities and exchange commission under section 12 of 2332  
the "Securities Exchange Act of 1934," as amended, or an 2333  
investor described in division (F) of section 3334.01, or 2334  
division (A) or (C) of section 5733.09 of the Revised Code for 2335  
the entire qualifying taxable year of the qualifying pass- 2336  
through entity. 2337

(2) An investor who is either an individual or an estate 2338  
and is a resident taxpayer for the purposes of section 5747.01 2339  
of the Revised Code for the entire qualifying taxable year of 2340  
the qualifying pass-through entity. 2341

(3) An investor who is an individual for whom the 2342  
qualifying pass-through entity makes a good faith and reasonable 2343  
effort to comply fully and timely with the filing and payment 2344  
requirements set forth in division (D) of section 5747.08 of the 2345  
Revised Code and section 5747.09 of the Revised Code with 2346  
respect to the individual's adjusted qualifying amount for the 2347  
entire qualifying taxable year of the qualifying pass-through 2348  
entity. 2349

(4) An investor that is another qualifying pass-through 2350  
entity having only investors described in division (I) (1), (2), 2351  
(3), or (6) of this section during the three-year period 2352  
beginning twelve months prior to the first day of the qualifying 2353  
taxable year of the qualifying pass-through entity. 2354

(5) An investor that is another pass-through entity having 2355  
no investors other than individuals and estates during the 2356  
qualifying taxable year of the qualifying pass-through entity in 2357  
which it is an investor, and that makes a good faith and 2358  
reasonable effort to comply fully and timely with the filing and 2359  
payment requirements set forth in division (D) of section 2360  
5747.08 of the Revised Code and section 5747.09 of the Revised 2361



Code with respect to investors that are not resident taxpayers 2362  
of this state for the purposes of Chapter 5747. of the Revised 2363  
Code for the entire qualifying taxable year of the qualifying 2364  
pass-through entity in which it is an investor. 2365

(6) An investor that is a financial institution required 2366  
to calculate the tax in accordance with division (E) of section 2367  
5733.06 of the Revised Code on the first day of January of the 2368  
calendar year immediately following the last day of the 2369  
financial institution's calendar or fiscal year in which ends 2370  
the taxpayer's taxable year. 2371

(7) An investor other than an individual that satisfies 2372  
all the following: 2373

(a) The investor submits a written statement to the 2374  
qualifying pass-through entity stating that the investor 2375  
irrevocably agrees that the investor has nexus with this state 2376  
under the Constitution of the United States and is subject to 2377  
and liable for the tax calculated under division (A) or (B) of 2378  
section 5733.06 of the Revised Code with respect to the 2379  
investor's adjusted qualifying amount for the entire qualifying 2380  
taxable year of the qualifying pass-through entity. The 2381  
statement is subject to the penalties of perjury, shall be 2382  
retained by the qualifying pass-through entity for no fewer than 2383  
seven years, and shall be delivered to the tax commissioner upon 2384  
request. 2385

(b) The investor makes a good faith and reasonable effort 2386  
to comply timely and fully with all the reporting and payment 2387  
requirements set forth in Chapter 5733. of the Revised Code with 2388  
respect to the investor's adjusted qualifying amount for the 2389  
entire qualifying taxable year of the qualifying pass-through 2390  
entity. 2391

(c) Neither the investor nor the qualifying pass-through entity in which it is an investor, before, during, or after the qualifying pass-through entity's qualifying taxable year, carries out any transaction or transactions with one or more related members of the investor or the qualifying pass-through entity resulting in a reduction or deferral of tax imposed by Chapter 5733. of the Revised Code with respect to all or any portion of the investor's adjusted qualifying amount for the qualifying pass-through entity's taxable year, or that constitute a sham, lack economic reality, or are part of a series of transactions the form of which constitutes a step transaction or transactions or does not reflect the substance of those transactions. 2392  
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(8) Any other investor that the tax commissioner may designate by rule. The tax commissioner may adopt rules including a rule defining "qualifying investor" or "qualifying beneficiary" and governing the imposition of the withholding tax imposed by section 5747.41 of the Revised Code with respect to an individual who is a resident taxpayer for the purposes of Chapter 5747. of the Revised Code for only a portion of the qualifying taxable year of the qualifying entity. 2405  
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(9) An investor that is a trust or fund the beneficiaries of which, during the qualifying taxable year of the qualifying pass-through entity, are limited to the following: 2413  
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(a) A person that is or may be the beneficiary of a trust subject to Subchapter D of Chapter 1 of Subtitle A of the Internal Revenue Code. 2416  
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(b) A person that is or may be the beneficiary of or the recipient of payments from a trust or fund that is a nuclear decommissioning reserve fund, a designated settlement fund, or 2419  
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any other trust or fund established to resolve and satisfy 2422  
claims that may otherwise be asserted by the beneficiary or a 2423  
member of the beneficiary's family. Sections 267(c)(4), 468A(e), 2424  
and 468B(d)(2) of the Internal Revenue Code apply to the 2425  
determination of whether such a person satisfies division (I)(9) 2426  
of this section. 2427

(c) A person who is or may be the beneficiary of a trust 2428  
that, under its governing instrument, is not required to 2429  
distribute all of its income currently. Division (I)(9)(c) of 2430  
this section applies only if the trust, prior to the due date 2431  
for filing the qualifying pass-through entity's return for taxes 2432  
imposed by section 5733.41 and sections 5747.41 to 5747.453 of 2433  
the Revised Code, irrevocably agrees in writing that for the 2434  
taxable year during or for which the trust distributes any of 2435  
its income to any of its beneficiaries, the trust is a 2436  
qualifying trust and will pay the estimated tax, and will 2437  
withhold and pay the withheld tax, as required under sections 2438  
5747.40 to 5747.453 of the Revised Code. 2439

For the purposes of division (I)(9) of this section, a 2440  
trust or fund shall be considered to have a beneficiary other 2441  
than persons described under divisions (I)(9)(a) to (c) of this 2442  
section if a beneficiary would not qualify under those divisions 2443  
under the doctrines of "economic reality," "sham transaction," 2444  
"step doctrine," or "substance over form." A trust or fund 2445  
described in division (I)(9) of this section bears the burden of 2446  
establishing by a preponderance of the evidence that any 2447  
transaction giving rise to the tax benefits provided under 2448  
division (I)(9) of this section does not have as a principal 2449  
purpose a claim of those tax benefits. Nothing in this section 2450  
shall be construed to limit solely to this section the 2451  
application of the doctrines referred to in this paragraph. 2452

(J) "Qualifying net gain" means any recognized net gain 2453  
with respect to the acquisition, ownership, use, maintenance, 2454  
management, or disposition of tangible personal property located 2455  
in this state at any time during a trust's qualifying taxable 2456  
year or real property located in this state. 2457

(K) "Qualifying net income" means any recognized income, 2458  
net of related deductible expenses, other than distributions 2459  
deductions with respect to the acquisition, ownership, use, 2460  
maintenance, management, or disposition of tangible personal 2461  
property located in this state at any time during the trust's 2462  
qualifying taxable year or real property located in this state. 2463

(L) "Qualifying entity" means a qualifying pass-through 2464  
entity or a qualifying trust. 2465

(M) "Qualifying trust" means a trust subject to subchapter 2466  
J of the Internal Revenue Code that, during any portion of the 2467  
trust's qualifying taxable year, has income or gain from the 2468  
acquisition, management, ownership, use, or disposition of 2469  
tangible personal property located in this state at any time 2470  
during the trust's qualifying taxable year or real property 2471  
located in this state. "Qualifying trust" does not include a 2472  
person described in section 501(c) of the Internal Revenue Code 2473  
or a person described in division (C) of section 5733.09 of the 2474  
Revised Code. 2475

(N) "Qualifying pass-through entity" means a pass-through 2476  
entity as defined in section 5733.04 of the Revised Code, 2477  
excluding: a person described in section 501(c) of the Internal 2478  
Revenue Code; a partnership with equity securities registered 2479  
with the United States securities and exchange commission under 2480  
section 12 of the Securities Exchange Act of 1934, as amended; 2481  
or a person described in division (C) of section 5733.09 of the 2482

Revised Code.	2483
(O) "Quarter" means the first three months, the second	2484
three months, the third three months, or the last three months	2485
of a qualifying entity's qualifying taxable year.	2486
(P) "Related member" has the same meaning as in division	2487
(A) (6) of section 5733.042 of the Revised Code without regard to	2488
division (B) of that section. However, for the purposes of	2489
divisions (A) (3) and (4) of this section only, "related member"	2490
has the same meaning as in division (A) (6) of section 5733.042	2491
of the Revised Code without regard to division (B) of that	2492
section, but shall be applied by substituting "forty per cent"	2493
for "twenty per cent" wherever "twenty per cent" appears in	2494
division (A) of that section.	2495
(Q) "Return" or "report" means the notifications and	2496
reports required to be filed pursuant to sections 5747.42 to	2497
5747.45 of the Revised Code for the purpose of reporting the tax	2498
imposed under section 5733.41 or 5747.41 of the Revised Code,	2499
and included declarations of estimated tax when so required.	2500
(R) "Qualifying taxable year" means the calendar year or	2501
the qualifying entity's fiscal year ending during the calendar	2502
year, or fractional part thereof, for which the adjusted	2503
qualifying amount is calculated pursuant to sections 5733.40 and	2504
5733.41 or sections 5747.40 to 5747.453 of the Revised Code.	2505
(S) "Distributive share" includes the sum of the income,	2506
gain, expense, or loss of a disregarded entity or qualified	2507
subchapter S subsidiary.	2508
<b>Sec. 5739.01.</b> As used in this chapter:	2509
(A) "Person" includes individuals, receivers, assignees,	2510
trustees in bankruptcy, estates, firms, partnerships,	2511

associations, joint-stock companies, joint ventures, clubs, 2512  
societies, corporations, the state and its political 2513  
subdivisions, and combinations of individuals of any form. 2514

(B) "Sale" and "selling" include all of the following 2515  
transactions for a consideration in any manner, whether 2516  
absolutely or conditionally, whether for a price or rental, in 2517  
money or by exchange, and by any means whatsoever: 2518

(1) All transactions by which title or possession, or 2519  
both, of tangible personal property, is or is to be transferred, 2520  
or a license to use or consume tangible personal property is or 2521  
is to be granted; 2522

(2) All transactions by which lodging by a hotel is or is 2523  
to be furnished to transient guests; 2524

(3) All transactions by which: 2525

(a) An item of tangible personal property is or is to be 2526  
repaired, except property, the purchase of which would not be 2527  
subject to the tax imposed by section 5739.02 of the Revised 2528  
Code; 2529

(b) An item of tangible personal property is or is to be 2530  
installed, except property, the purchase of which would not be 2531  
subject to the tax imposed by section 5739.02 of the Revised 2532  
Code or property that is or is to be incorporated into and will 2533  
become a part of a production, transmission, transportation, or 2534  
distribution system for the delivery of a public utility 2535  
service; 2536

(c) The service of washing, cleaning, waxing, polishing, 2537  
or painting a motor vehicle is or is to be furnished; 2538

(d) Until August 1, 2003, industrial laundry cleaning 2539

services are or are to be provided and, on and after August 1, 2540  
2003, laundry and dry cleaning services are or are to be 2541  
provided; 2542

(e) Automatic data processing, computer services, or 2543  
electronic information services are or are to be provided for 2544  
use in business when the true object of the transaction is the 2545  
receipt by the consumer of automatic data processing, computer 2546  
services, or electronic information services rather than the 2547  
receipt of personal or professional services to which automatic 2548  
data processing, computer services, or electronic information 2549  
services are incidental or supplemental. Notwithstanding any 2550  
other provision of this chapter, such transactions that occur 2551  
between members of an affiliated group are not sales. An 2552  
"affiliated group" means two or more persons related in such a 2553  
way that one person owns or controls the business operation of 2554  
another member of the group. In the case of corporations with 2555  
stock, one corporation owns or controls another if it owns more 2556  
than fifty per cent of the other corporation's common stock with 2557  
voting rights. 2558

(f) Telecommunications service, including prepaid calling 2559  
service, prepaid wireless calling service, or ancillary service, 2560  
is or is to be provided, but not including coin-operated 2561  
telephone service; 2562

(g) Landscaping and lawn care service is or is to be 2563  
provided; 2564

(h) Private investigation and security service is or is to 2565  
be provided; 2566

(i) Information services or tangible personal property is 2567  
provided or ordered by means of a nine hundred telephone call; 2568

(j) Building maintenance and janitorial service is or is to be provided;	2569 2570
(k) Employment service is or is to be provided;	2571
(l) Employment placement service is or is to be provided;	2572
(m) Exterminating service is or is to be provided;	2573
(n) Physical fitness facility service is or is to be provided;	2574 2575
(o) Recreation and sports club service is or is to be provided;	2576 2577
(p) On and after August 1, 2003, satellite broadcasting service is or is to be provided;	2578 2579
(q) On and after August 1, 2003, personal care service is or is to be provided to an individual. As used in this division, "personal care service" includes skin care, the application of cosmetics, manicuring, pedicuring, hair removal, tattooing, body piercing, tanning, massage, and other similar services. "Personal care service" does not include a service provided by or on the order of a licensed physician or licensed chiropractor, or the cutting, coloring, or styling of an individual's hair.	2580 2581 2582 2583 2584 2585 2586 2587 2588
(r) On and after August 1, 2003, the transportation of persons by motor vehicle or aircraft is or is to be provided, when the transportation is entirely within this state, except for transportation provided by an ambulance service, by a transit bus, as defined in section 5735.01 of the Revised Code, and transportation provided by a citizen of the United States holding a certificate of public convenience and necessity issued under 49 U.S.C. 41102;	2589 2590 2591 2592 2593 2594 2595 2596



(s) On and after August 1, 2003, motor vehicle towing 2597  
service is or is to be provided. As used in this division, 2598  
"motor vehicle towing service" means the towing or conveyance of 2599  
a wrecked, disabled, or illegally parked motor vehicle. 2600

(t) On and after August 1, 2003, snow removal service is 2601  
or is to be provided. As used in this division, "snow removal 2602  
service" means the removal of snow by any mechanized means, but 2603  
does not include the providing of such service by a person that 2604  
has less than five thousand dollars in sales of such service 2605  
during the calendar year. 2606

(u) Electronic publishing service is or is to be provided 2607  
to a consumer for use in business, except that such transactions 2608  
occurring between members of an affiliated group, as defined in 2609  
division (B) (3) (e) of this section, are not sales. 2610

(4) All transactions by which printed, imprinted, 2611  
overprinted, lithographic, multilithic, blueprinted, 2612  
photostatic, or other productions or reproductions of written or 2613  
graphic matter are or are to be furnished or transferred; 2614

(5) The production or fabrication of tangible personal 2615  
property for a consideration for consumers who furnish either 2616  
directly or indirectly the materials used in the production of 2617  
fabrication work; and include the furnishing, preparing, or 2618  
serving for a consideration of any tangible personal property 2619  
consumed on the premises of the person furnishing, preparing, or 2620  
serving such tangible personal property. Except as provided in 2621  
section 5739.03 of the Revised Code, a construction contract 2622  
pursuant to which tangible personal property is or is to be 2623  
incorporated into a structure or improvement on and becoming a 2624  
part of real property is not a sale of such tangible personal 2625  
property. The construction contractor is the consumer of such 2626

tangible personal property, provided that the sale and 2627  
installation of carpeting, the sale and installation of 2628  
agricultural land tile, the sale and erection or installation of 2629  
portable grain bins, or the provision of landscaping and lawn 2630  
care service and the transfer of property as part of such 2631  
service is never a construction contract. 2632

As used in division (B) (5) of this section: 2633

(a) "Agricultural land tile" means fired clay or concrete 2634  
tile, or flexible or rigid perforated plastic pipe or tubing, 2635  
incorporated or to be incorporated into a subsurface drainage 2636  
system appurtenant to land used or to be used primarily in 2637  
production by farming, agriculture, horticulture, or 2638  
floriculture. The term does not include such materials when they 2639  
are or are to be incorporated into a drainage system appurtenant 2640  
to a building or structure even if the building or structure is 2641  
used or to be used in such production. 2642

(b) "Portable grain bin" means a structure that is used or 2643  
to be used by a person engaged in farming or agriculture to 2644  
shelter the person's grain and that is designed to be 2645  
disassembled without significant damage to its component parts. 2646

(6) All transactions in which all of the shares of stock 2647  
of a closely held corporation are transferred, or an ownership 2648  
interest in a pass-through entity, as defined in section 5733.04 2649  
of the Revised Code, is transferred, if the corporation or pass- 2650  
through entity is not engaging in business and its entire assets 2651  
consist of boats, planes, motor vehicles, or other tangible 2652  
personal property operated primarily for the use and enjoyment 2653  
of the shareholders or owners; 2654

(7) All transactions in which a warranty, maintenance or 2655

service contract, or similar agreement by which the vendor of 2656  
the warranty, contract, or agreement agrees to repair or 2657  
maintain the tangible personal property of the consumer is or is 2658  
to be provided; 2659

(8) The transfer of copyrighted motion picture films used 2660  
solely for advertising purposes, except that the transfer of 2661  
such films for exhibition purposes is not a sale; 2662

(9) On and after August 1, 2003, all transactions by which 2663  
tangible personal property is or is to be stored, except such 2664  
property that the consumer of the storage holds for sale in the 2665  
regular course of business; 2666

(10) All transactions in which "guaranteed auto 2667  
protection" is provided whereby a person promises to pay to the 2668  
consumer the difference between the amount the consumer receives 2669  
from motor vehicle insurance and the amount the consumer owes to 2670  
a person holding title to or a lien on the consumer's motor 2671  
vehicle in the event the consumer's motor vehicle suffers a 2672  
total loss under the terms of the motor vehicle insurance policy 2673  
or is stolen and not recovered, if the protection and its price 2674  
are included in the purchase or lease agreement; 2675

(11) (a) Except as provided in division (B) (11) (b) of this 2676  
section, on and after October 1, 2009, all transactions by which 2677  
health care services are paid for, reimbursed, provided, 2678  
delivered, arranged for, or otherwise made available by a 2679  
medicaid health insuring corporation pursuant to the 2680  
corporation's contract with the state. 2681

(b) If the centers for medicare and medicaid services of 2682  
the United States department of health and human services 2683  
determines that the taxation of transactions described in 2684

division (B) (11) (a) of this section constitutes an impermissible 2685  
health care-related tax under the "Social Security Act," section 2686  
1903(w), 42 U.S.C. 1396b(w), and regulations adopted thereunder, 2687  
the medicaid director shall notify the tax commissioner of that 2688  
determination. Beginning with the first day of the month 2689  
following that notification, the transactions described in 2690  
division (B) (11) (a) of this section are not sales for the 2691  
purposes of this chapter or Chapter 5741. of the Revised Code. 2692  
The tax commissioner shall order that the collection of taxes 2693  
under sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 2694  
5741.021, 5741.022, and 5741.023 of the Revised Code shall cease 2695  
for transactions occurring on or after that date. 2696

(12) All transactions by which a specified digital product 2697  
is provided for permanent use or less than permanent use, 2698  
regardless of whether continued payment is required. 2699

Except as provided in this section, "sale" and "selling" 2700  
do not include transfers of interest in leased property where 2701  
the original lessee and the terms of the original lease 2702  
agreement remain unchanged, or professional, insurance, or 2703  
personal service transactions that involve the transfer of 2704  
tangible personal property as an inconsequential element, for 2705  
which no separate charges are made. 2706

(C) "Vendor" means the person providing the service or by 2707  
whom the transfer effected or license given by a sale is or is 2708  
to be made or given and, for sales described in division (B) (3) 2709  
(i) of this section, the telecommunications service vendor that 2710  
provides the nine hundred telephone service; if two or more 2711  
persons are engaged in business at the same place of business 2712  
under a single trade name in which all collections on account of 2713  
sales by each are made, such persons shall constitute a single 2714

vendor. 2715

Physicians, dentists, hospitals, and veterinarians who are 2716  
engaged in selling tangible personal property as received from 2717  
others, such as eyeglasses, mouthwashes, dentifrices, or similar 2718  
articles, are vendors. Veterinarians who are engaged in 2719  
transferring to others for a consideration drugs, the dispensing 2720  
of which does not require an order of a licensed veterinarian or 2721  
physician under federal law, are vendors. 2722

(D) (1) "Consumer" means the person for whom the service is 2723  
provided, to whom the transfer effected or license given by a 2724  
sale is or is to be made or given, to whom the service described 2725  
in division (B) (3) (f) or (i) of this section is charged, or to 2726  
whom the admission is granted. 2727

(2) Physicians, dentists, hospitals, and blood banks 2728  
operated by nonprofit institutions and persons licensed to 2729  
practice veterinary medicine, surgery, and dentistry are 2730  
consumers of all tangible personal property and services 2731  
purchased by them in connection with the practice of medicine, 2732  
dentistry, the rendition of hospital or blood bank service, or 2733  
the practice of veterinary medicine, surgery, and dentistry. In 2734  
addition to being consumers of drugs administered by them or by 2735  
their assistants according to their direction, veterinarians 2736  
also are consumers of drugs that under federal law may be 2737  
dispensed only by or upon the order of a licensed veterinarian 2738  
or physician, when transferred by them to others for a 2739  
consideration to provide treatment to animals as directed by the 2740  
veterinarian. 2741

(3) A person who performs a facility management, or 2742  
similar service contract for a contractee is a consumer of all 2743  
tangible personal property and services purchased for use in 2744

connection with the performance of such contract, regardless of 2745  
whether title to any such property vests in the contractee. The 2746  
purchase of such property and services is not subject to the 2747  
exception for resale under division (E) of this section. 2748

(4) (a) In the case of a person who purchases printed 2749  
matter for the purpose of distributing it or having it 2750  
distributed to the public or to a designated segment of the 2751  
public, free of charge, that person is the consumer of that 2752  
printed matter, and the purchase of that printed matter for that 2753  
purpose is a sale. 2754

(b) In the case of a person who produces, rather than 2755  
purchases, printed matter for the purpose of distributing it or 2756  
having it distributed to the public or to a designated segment 2757  
of the public, free of charge, that person is the consumer of 2758  
all tangible personal property and services purchased for use or 2759  
consumption in the production of that printed matter. That 2760  
person is not entitled to claim exemption under division (B) (42) 2761  
(f) of section 5739.02 of the Revised Code for any material 2762  
incorporated into the printed matter or any equipment, supplies, 2763  
or services primarily used to produce the printed matter. 2764

(c) The distribution of printed matter to the public or to 2765  
a designated segment of the public, free of charge, is not a 2766  
sale to the members of the public to whom the printed matter is 2767  
distributed or to any persons who purchase space in the printed 2768  
matter for advertising or other purposes. 2769

(5) A person who makes sales of any of the services listed 2770  
in division (B) (3) of this section is the consumer of any 2771  
tangible personal property used in performing the service. The 2772  
purchase of that property is not subject to the resale exception 2773  
under division (E) of this section. 2774

(6) A person who engages in highway transportation for hire is the consumer of all packaging materials purchased by that person and used in performing the service, except for packaging materials sold by such person in a transaction separate from the service.

(7) In the case of a transaction for health care services under division (B)(11) of this section, a medicaid health insuring corporation is the consumer of such services. The purchase of such services by a medicaid health insuring corporation is not subject to the exception for resale under division (E) of this section or to the exemptions provided under divisions (B)(12), (18), (19), and (22) of section 5739.02 of the Revised Code.

(E) "Retail sale" and "sales at retail" include all sales, except those in which the purpose of the consumer is to resell the thing transferred or benefit of the service provided, by a person engaging in business, in the form in which the same is, or is to be, received by the person.

(F) "Business" includes any activity engaged in by any person with the object of gain, benefit, or advantage, either direct or indirect. "Business" does not include the activity of a person in managing and investing the person's own funds.

(G) "Engaging in business" means commencing, conducting, or continuing in business, and liquidating a business when the liquidator thereof holds itself out to the public as conducting such business. Making a casual sale is not engaging in business.

(H) (1) (a) "Price," except as provided in divisions (H) (2), (3), and (4) of this section, means the total amount of consideration, including cash, credit, property, and services,

for which tangible personal property or services are sold, 2804  
leased, or rented, valued in money, whether received in money or 2805  
otherwise, without any deduction for any of the following: 2806

(i) The vendor's cost of the property sold; 2807

(ii) The cost of materials used, labor or service costs, 2808  
interest, losses, all costs of transportation to the vendor, all 2809  
taxes imposed on the vendor, including the tax imposed under 2810  
Chapter 5751. of the Revised Code, and any other expense of the 2811  
vendor; 2812

(iii) Charges by the vendor for any services necessary to 2813  
complete the sale; 2814

(iv) On and after August 1, 2003, delivery charges. As 2815  
used in this division, "delivery charges" means charges by the 2816  
vendor for preparation and delivery to a location designated by 2817  
the consumer of tangible personal property or a service, 2818  
including transportation, shipping, postage, handling, crating, 2819  
and packing. 2820

(v) Installation charges; 2821

(vi) Credit for any trade-in. 2822

(b) "Price" includes consideration received by the vendor 2823  
from a third party, if the vendor actually receives the 2824  
consideration from a party other than the consumer, and the 2825  
consideration is directly related to a price reduction or 2826  
discount on the sale; the vendor has an obligation to pass the 2827  
price reduction or discount through to the consumer; the amount 2828  
of the consideration attributable to the sale is fixed and 2829  
determinable by the vendor at the time of the sale of the item 2830  
to the consumer; and one of the following criteria is met: 2831



(i) The consumer presents a coupon, certificate, or other document to the vendor to claim a price reduction or discount where the coupon, certificate, or document is authorized, distributed, or granted by a third party with the understanding that the third party will reimburse any vendor to whom the coupon, certificate, or document is presented;

(ii) The consumer identifies the consumer's self to the seller as a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron does not constitute membership in such a group or organization.

(iii) The price reduction or discount is identified as a third party price reduction or discount on the invoice received by the consumer, or on a coupon, certificate, or other document presented by the consumer.

(c) "Price" does not include any of the following:

(i) Discounts, including cash, term, or coupons that are not reimbursed by a third party that are allowed by a vendor and taken by a consumer on a sale;

(ii) Interest, financing, and carrying charges from credit extended on the sale of tangible personal property or services, if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser;

(iii) Any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale, or similar document given to the consumer. For the purpose of this division, the tax imposed under Chapter 5751. of the Revised Code is not a tax directly on the consumer, even if the tax or a portion thereof is separately stated.

(iv) Notwithstanding divisions (H) (1) (b) (i) to (iii) of 2861  
this section, any discount allowed by an automobile manufacturer 2862  
to its employee, or to the employee of a supplier, on the 2863  
purchase of a new motor vehicle from a new motor vehicle dealer 2864  
in this state. 2865

(v) The dollar value of a gift card that is not sold by a 2866  
vendor or purchased by a consumer and that is redeemed by the 2867  
consumer in purchasing tangible personal property or services if 2868  
the vendor is not reimbursed and does not receive compensation 2869  
from a third party to cover all or part of the gift card value. 2870  
For the purposes of this division, a gift card is not sold by a 2871  
vendor or purchased by a consumer if it is distributed pursuant 2872  
to an awards, loyalty, or promotional program. Past and present 2873  
purchases of tangible personal property or services by the 2874  
consumer shall not be treated as consideration exchanged for a 2875  
gift card. 2876

(2) In the case of a sale of any new motor vehicle by a 2877  
new motor vehicle dealer, as defined in section 4517.01 of the 2878  
Revised Code, in which another motor vehicle is accepted by the 2879  
dealer as part of the consideration received, "price" has the 2880  
same meaning as in division (H) (1) of this section, reduced by 2881  
the credit afforded the consumer by the dealer for the motor 2882  
vehicle received in trade. 2883

(3) In the case of a sale of any watercraft or outboard 2884  
motor by a watercraft dealer licensed in accordance with section 2885  
1547.543 of the Revised Code, in which another watercraft, 2886  
watercraft and trailer, or outboard motor is accepted by the 2887  
dealer as part of the consideration received, "price" has the 2888  
same meaning as in division (H) (1) of this section, reduced by 2889  
the credit afforded the consumer by the dealer for the 2890

watercraft, watercraft and trailer, or outboard motor received 2891  
in trade. As used in this division, "watercraft" includes an 2892  
outdrive unit attached to the watercraft. 2893

(4) In the case of transactions for health care services 2894  
under division (B)(11) of this section, "price" means the amount 2895  
of managed care premiums received each month by a medicaid 2896  
health insuring corporation. 2897

(I) "Receipts" means the total amount of the prices of the 2898  
sales of vendors, provided that the dollar value of gift cards 2899  
distributed pursuant to an awards, loyalty, or promotional 2900  
program, and cash discounts allowed and taken on sales at the 2901  
time they are consummated are not included, minus any amount 2902  
deducted as a bad debt pursuant to section 5739.121 of the 2903  
Revised Code. "Receipts" does not include the sale price of 2904  
property returned or services rejected by consumers when the 2905  
full sale price and tax are refunded either in cash or by 2906  
credit. 2907

(J) "Place of business" means any location at which a 2908  
person engages in business. 2909

(K) "Premises" includes any real property or portion 2910  
thereof upon which any person engages in selling tangible 2911  
personal property at retail or making retail sales and also 2912  
includes any real property or portion thereof designated for, or 2913  
devoted to, use in conjunction with the business engaged in by 2914  
such person. 2915

(L) "Casual sale" means a sale of an item of tangible 2916  
personal property that was obtained by the person making the 2917  
sale, through purchase or otherwise, for the person's own use 2918  
and was previously subject to any state's taxing jurisdiction on 2919

its sale or use, and includes such items acquired for the 2920  
seller's use that are sold by an auctioneer employed directly by 2921  
the person for such purpose, provided the location of such sales 2922  
is not the auctioneer's permanent place of business. As used in 2923  
this division, "permanent place of business" includes any 2924  
location where such auctioneer has conducted more than two 2925  
auctions during the year. 2926

(M) "Hotel" means every establishment kept, used, 2927  
maintained, advertised, or held out to the public to be a place 2928  
where sleeping accommodations are offered to guests, in which 2929  
five or more rooms are used for the accommodation of such 2930  
guests, whether the rooms are in one or several structures, 2931  
except as otherwise provided in division (G) of section 5739.09 2932  
of the Revised Code. 2933

(N) "Transient guests" means persons occupying a room or 2934  
rooms for sleeping accommodations for less than thirty 2935  
consecutive days. 2936

(O) "Making retail sales" means the effecting of 2937  
transactions wherein one party is obligated to pay the price and 2938  
the other party is obligated to provide a service or to transfer 2939  
title to or possession of the item sold. "Making retail sales" 2940  
does not include the preliminary acts of promoting or soliciting 2941  
the retail sales, other than the distribution of printed matter 2942  
which displays or describes and prices the item offered for 2943  
sale, nor does it include delivery of a predetermined quantity 2944  
of tangible personal property or transportation of property or 2945  
personnel to or from a place where a service is performed. 2946

(P) "Used directly in the rendition of a public utility 2947  
service" means that property that is to be incorporated into and 2948  
will become a part of the consumer's production, transmission, 2949

transportation, or distribution system and that retains its 2950  
classification as tangible personal property after such 2951  
incorporation; fuel or power used in the production, 2952  
transmission, transportation, or distribution system; and 2953  
tangible personal property used in the repair and maintenance of 2954  
the production, transmission, transportation, or distribution 2955  
system, including only such motor vehicles as are specially 2956  
designed and equipped for such use. Tangible personal property 2957  
and services used primarily in providing highway transportation 2958  
for hire are not used directly in the rendition of a public 2959  
utility service. In this definition, "public utility" includes a 2960  
citizen of the United States holding, and required to hold, a 2961  
certificate of public convenience and necessity issued under 49 2962  
U.S.C. 41102. 2963

(Q) "Refining" means removing or separating a desirable 2964  
product from raw or contaminated materials by distillation or 2965  
physical, mechanical, or chemical processes. 2966

(R) "Assembly" and "assembling" mean attaching or fitting 2967  
together parts to form a product, but do not include packaging a 2968  
product. 2969

(S) "Manufacturing operation" means a process in which 2970  
materials are changed, converted, or transformed into a 2971  
different state or form from which they previously existed and 2972  
includes refining materials, assembling parts, and preparing raw 2973  
materials and parts by mixing, measuring, blending, or otherwise 2974  
committing such materials or parts to the manufacturing process. 2975  
"Manufacturing operation" does not include packaging. 2976

(T) "Fiscal officer" means, with respect to a regional 2977  
transit authority, the secretary-treasurer thereof, and with 2978  
respect to a county that is a transit authority, the fiscal 2979

officer of the county transit board if one is appointed pursuant 2980  
to section 306.03 of the Revised Code or the county auditor if 2981  
the board of county commissioners operates the county transit 2982  
system. 2983

(U) "Transit authority" means a regional transit authority 2984  
created pursuant to section 306.31 of the Revised Code or a 2985  
county in which a county transit system is created pursuant to 2986  
section 306.01 of the Revised Code. For the purposes of this 2987  
chapter, a transit authority must extend to at least the entire 2988  
area of a single county. A transit authority that includes 2989  
territory in more than one county must include all the area of 2990  
the most populous county that is a part of such transit 2991  
authority. County population shall be measured by the most 2992  
recent census taken by the United States census bureau. 2993

(V) "Legislative authority" means, with respect to a 2994  
regional transit authority, the board of trustees thereof, and 2995  
with respect to a county that is a transit authority, the board 2996  
of county commissioners. 2997

(W) "Territory of the transit authority" means all of the 2998  
area included within the territorial boundaries of a transit 2999  
authority as they from time to time exist. Such territorial 3000  
boundaries must at all times include all the area of a single 3001  
county or all the area of the most populous county that is a 3002  
part of such transit authority. County population shall be 3003  
measured by the most recent census taken by the United States 3004  
census bureau. 3005

(X) "Providing a service" means providing or furnishing 3006  
anything described in division (B) (3) of this section for 3007  
consideration. 3008

(Y) (1) (a) "Automatic data processing" means processing of 3009  
others' data, including keypunching or similar data entry 3010  
services together with verification thereof, or providing access 3011  
to computer equipment for the purpose of processing data. 3012

(b) "Computer services" means providing services 3013  
consisting of specifying computer hardware configurations and 3014  
evaluating technical processing characteristics, computer 3015  
programming, and training of computer programmers and operators, 3016  
provided in conjunction with and to support the sale, lease, or 3017  
operation of taxable computer equipment or systems. 3018

(c) "Electronic information services" means providing 3019  
access to computer equipment by means of telecommunications 3020  
equipment for the purpose of either of the following: 3021

(i) Examining or acquiring data stored in or accessible to 3022  
the computer equipment; 3023

(ii) Placing data into the computer equipment to be 3024  
retrieved by designated recipients with access to the computer 3025  
equipment. 3026

For transactions occurring on or after the effective date 3027  
of the amendment of this section by H.B. 157 of the 127th 3028  
general assembly, December 21, 2007, "electronic information 3029  
services" does not include electronic publishing as defined in 3030  
division (LLL) of this section. 3031

(d) "Automatic data processing, computer services, or 3032  
electronic information services" shall not include personal or 3033  
professional services. 3034

(2) As used in divisions (B) (3) (e) and (Y) (1) of this 3035  
section, "personal and professional services" means all services 3036  
other than automatic data processing, computer services, or 3037

electronic information services, including but not limited to:	3038
(a) Accounting and legal services such as advice on tax matters, asset management, budgetary matters, quality control, information security, and auditing and any other situation where the service provider receives data or information and studies, alters, analyzes, interprets, or adjusts such material;	3039 3040 3041 3042 3043
(b) Analyzing business policies and procedures;	3044
(c) Identifying management information needs;	3045
(d) Feasibility studies, including economic and technical analysis of existing or potential computer hardware or software needs and alternatives;	3046 3047 3048
(e) Designing policies, procedures, and custom software for collecting business information, and determining how data should be summarized, sequenced, formatted, processed, controlled, and reported so that it will be meaningful to management;	3049 3050 3051 3052 3053
(f) Developing policies and procedures that document how business events and transactions are to be authorized, executed, and controlled;	3054 3055 3056
(g) Testing of business procedures;	3057
(h) Training personnel in business procedure applications;	3058
(i) Providing credit information to users of such information by a consumer reporting agency, as defined in the "Fair Credit Reporting Act," 84 Stat. 1114, 1129 (1970), 15 U.S.C. 1681a(f), or as hereafter amended, including but not limited to gathering, organizing, analyzing, recording, and furnishing such information by any oral, written, graphic, or electronic medium;	3059 3060 3061 3062 3063 3064 3065



(j) Providing debt collection services by any oral, 3066  
written, graphic, or electronic means; 3067

(k) Providing digital advertising services. 3068

The services listed in divisions (Y) (2) (a) to (k) of this 3069  
section are not automatic data processing or computer services. 3070

(Z) "Highway transportation for hire" means the 3071  
transportation of personal property belonging to others for 3072  
consideration by any of the following: 3073

(1) The holder of a permit or certificate issued by this 3074  
state or the United States authorizing the holder to engage in 3075  
transportation of personal property belonging to others for 3076  
consideration over or on highways, roadways, streets, or any 3077  
similar public thoroughfare; 3078

(2) A person who engages in the transportation of personal 3079  
property belonging to others for consideration over or on 3080  
highways, roadways, streets, or any similar public thoroughfare 3081  
but who could not have engaged in such transportation on 3082  
December 11, 1985, unless the person was the holder of a permit 3083  
or certificate of the types described in division (Z) (1) of this 3084  
section; 3085

(3) A person who leases a motor vehicle to and operates it 3086  
for a person described by division (Z) (1) or (2) of this 3087  
section. 3088

(AA) (1) "Telecommunications service" means the electronic 3089  
transmission, conveyance, or routing of voice, data, audio, 3090  
video, or any other information or signals to a point, or 3091  
between or among points. "Telecommunications service" includes 3092  
such transmission, conveyance, or routing in which computer 3093  
processing applications are used to act on the form, code, or 3094

protocol of the content for purposes of transmission, 3095  
conveyance, or routing without regard to whether the service is 3096  
referred to as voice-over internet protocol service or is 3097  
classified by the federal communications commission as enhanced 3098  
or value-added. "Telecommunications service" does not include 3099  
any of the following: 3100

(a) Data processing and information services that allow 3101  
data to be generated, acquired, stored, processed, or retrieved 3102  
and delivered by an electronic transmission to a consumer where 3103  
the consumer's primary purpose for the underlying transaction is 3104  
the processed data or information; 3105

(b) Installation or maintenance of wiring or equipment on 3106  
a customer's premises; 3107

(c) Tangible personal property; 3108

(d) Advertising, including directory advertising; 3109

(e) Billing and collection services provided to third 3110  
parties; 3111

(f) Internet access service; 3112

(g) Radio and television audio and video programming 3113  
services, regardless of the medium, including the furnishing of 3114  
transmission, conveyance, and routing of such services by the 3115  
programming service provider. Radio and television audio and 3116  
video programming services include, but are not limited to, 3117  
cable service, as defined in 47 U.S.C. 522(6), and audio and 3118  
video programming services delivered by commercial mobile radio 3119  
service providers, as defined in 47 C.F.R. 20.3; 3120

(h) Ancillary service; 3121

(i) Digital products delivered electronically, including 3122

software, music, video, reading materials, or ring tones. 3123

(2) "Ancillary service" means a service that is associated 3124  
with or incidental to the provision of telecommunications 3125  
service, including conference bridging service, detailed 3126  
telecommunications billing service, directory assistance, 3127  
vertical service, and voice mail service. As used in this 3128  
division: 3129

(a) "Conference bridging service" means an ancillary 3130  
service that links two or more participants of an audio or video 3131  
conference call, including providing a telephone number. 3132  
"Conference bridging service" does not include 3133  
telecommunications services used to reach the conference bridge. 3134

(b) "Detailed telecommunications billing service" means an 3135  
ancillary service of separately stating information pertaining 3136  
to individual calls on a customer's billing statement. 3137

(c) "Directory assistance" means an ancillary service of 3138  
providing telephone number or address information. 3139

(d) "Vertical service" means an ancillary service that is 3140  
offered in connection with one or more telecommunications 3141  
services, which offers advanced calling features that allow 3142  
customers to identify callers and manage multiple calls and call 3143  
connections, including conference bridging service. 3144

(e) "Voice mail service" means an ancillary service that 3145  
enables the customer to store, send, or receive recorded 3146  
messages. "Voice mail service" does not include any vertical 3147  
services that the customer may be required to have in order to 3148  
utilize the voice mail service. 3149

(3) "900 service" means an inbound toll telecommunications 3150  
service purchased by a subscriber that allows the subscriber's 3151

customers to call in to the subscriber's prerecorded 3152  
announcement or live service, and which is typically marketed 3153  
under the name "900 service" and any subsequent numbers 3154  
designated by the federal communications commission. "900 3155  
service" does not include the charge for collection services 3156  
provided by the seller of the telecommunications service to the 3157  
subscriber, or services or products sold by the subscriber to 3158  
the subscriber's customer. 3159

(4) "Prepaid calling service" means the right to access 3160  
exclusively telecommunications services, which must be paid for 3161  
in advance and which enables the origination of calls using an 3162  
access number or authorization code, whether manually or 3163  
electronically dialed, and that is sold in predetermined units 3164  
or dollars of which the number declines with use in a known 3165  
amount. 3166

(5) "Prepaid wireless calling service" means a 3167  
telecommunications service that provides the right to utilize 3168  
mobile telecommunications service as well as other non- 3169  
telecommunications services, including the download of digital 3170  
products delivered electronically, and content and ancillary 3171  
services, that must be paid for in advance and that is sold in 3172  
predetermined units or dollars of which the number declines with 3173  
use in a known amount. 3174

(6) "Value-added non-voice data service" means a 3175  
telecommunications service in which computer processing 3176  
applications are used to act on the form, content, code, or 3177  
protocol of the information or data primarily for a purpose 3178  
other than transmission, conveyance, or routing. 3179

(7) "Coin-operated telephone service" means a 3180  
telecommunications service paid for by inserting money into a 3181

telephone accepting direct deposits of money to operate. 3182

(8) "Customer" has the same meaning as in section 5739.034 3183  
of the Revised Code. 3184

(BB) "Laundry and dry cleaning services" means removing 3185  
soil or dirt from towels, linens, articles of clothing, or other 3186  
fabric items that belong to others and supplying towels, linens, 3187  
articles of clothing, or other fabric items. "Laundry and dry 3188  
cleaning services" does not include the provision of self- 3189  
service facilities for use by consumers to remove soil or dirt 3190  
from towels, linens, articles of clothing, or other fabric 3191  
items. 3192

(CC) "Magazines distributed as controlled circulation 3193  
publications" means magazines containing at least twenty-four 3194  
pages, at least twenty-five per cent editorial content, issued 3195  
at regular intervals four or more times a year, and circulated 3196  
without charge to the recipient, provided that such magazines 3197  
are not owned or controlled by individuals or business concerns 3198  
which conduct such publications as an auxiliary to, and 3199  
essentially for the advancement of the main business or calling 3200  
of, those who own or control them. 3201

(DD) "Landscaping and lawn care service" means the 3202  
services of planting, seeding, sodding, removing, cutting, 3203  
trimming, pruning, mulching, aerating, applying chemicals, 3204  
watering, fertilizing, and providing similar services to 3205  
establish, promote, or control the growth of trees, shrubs, 3206  
flowers, grass, ground cover, and other flora, or otherwise 3207  
maintaining a lawn or landscape grown or maintained by the owner 3208  
for ornamentation or other nonagricultural purpose. However, 3209  
"landscaping and lawn care service" does not include the 3210  
providing of such services by a person who has less than five 3211

thousand dollars in sales of such services during the calendar 3212  
year. 3213

(EE) "Private investigation and security service" means 3214  
the performance of any activity for which the provider of such 3215  
service is required to be licensed pursuant to Chapter 4749. of 3216  
the Revised Code, or would be required to be so licensed in 3217  
performing such services in this state, and also includes the 3218  
services of conducting polygraph examinations and of monitoring 3219  
or overseeing the activities on or in, or the condition of, the 3220  
consumer's home, business, or other facility by means of 3221  
electronic or similar monitoring devices. "Private investigation 3222  
and security service" does not include special duty services 3223  
provided by off-duty police officers, deputy sheriffs, and other 3224  
peace officers regularly employed by the state or a political 3225  
subdivision. 3226

(FF) "Information services" means providing conversation, 3227  
giving consultation or advice, playing or making a voice or 3228  
other recording, making or keeping a record of the number of 3229  
callers, and any other service provided to a consumer by means 3230  
of a nine hundred telephone call, except when the nine hundred 3231  
telephone call is the means by which the consumer makes a 3232  
contribution to a recognized charity. 3233

(GG) "Research and development" means designing, creating, 3234  
or formulating new or enhanced products, equipment, or 3235  
manufacturing processes, and also means conducting scientific or 3236  
technological inquiry and experimentation in the physical 3237  
sciences with the goal of increasing scientific knowledge which 3238  
may reveal the bases for new or enhanced products, equipment, or 3239  
manufacturing processes. 3240

(HH) "Qualified research and development equipment" means 3241

capitalized tangible personal property, and leased personal 3242  
property that would be capitalized if purchased, used by a 3243  
person primarily to perform research and development. Tangible 3244  
personal property primarily used in testing, as defined in 3245  
division (A) (4) of section 5739.011 of the Revised Code, or used 3246  
for recording or storing test results, is not qualified research 3247  
and development equipment unless such property is primarily used 3248  
by the consumer in testing the product, equipment, or 3249  
manufacturing process being created, designed, or formulated by 3250  
the consumer in the research and development activity or in 3251  
recording or storing such test results. 3252

(II) "Building maintenance and janitorial service" means 3253  
cleaning the interior or exterior of a building and any tangible 3254  
personal property located therein or thereon, including any 3255  
services incidental to such cleaning for which no separate 3256  
charge is made. However, "building maintenance and janitorial 3257  
service" does not include the providing of such service by a 3258  
person who has less than five thousand dollars in sales of such 3259  
service during the calendar year. As used in this division, 3260  
"cleaning" does not include sanitation services necessary for an 3261  
establishment described in 21 U.S.C. 608 to comply with rules 3262  
and regulations adopted pursuant to that section. 3263

(JJ) "Employment service" means providing or supplying 3264  
personnel, on a temporary or long-term basis, to perform work or 3265  
labor under the supervision or control of another, when the 3266  
personnel so provided or supplied receive their wages, salary, 3267  
or other compensation from the provider or supplier of the 3268  
employment service or from a third party that provided or 3269  
supplied the personnel to the provider or supplier. "Employment 3270  
service" does not include: 3271

(1) Acting as a contractor or subcontractor, where the personnel performing the work are not under the direct control of the purchaser.	3272 3273 3274
(2) Medical and health care services.	3275
(3) Supplying personnel to a purchaser pursuant to a contract of at least one year between the service provider and the purchaser that specifies that each employee covered under the contract is assigned to the purchaser on a permanent basis.	3276 3277 3278 3279
(4) Transactions between members of an affiliated group, as defined in division (B) (3) (e) of this section.	3280 3281
(5) Transactions where the personnel so provided or supplied by a provider or supplier to a purchaser of an employment service are then provided or supplied by that purchaser to a third party as an employment service, except "employment service" does include the transaction between that purchaser and the third party.	3282 3283 3284 3285 3286 3287
(KK) "Employment placement service" means locating or finding employment for a person or finding or locating an employee to fill an available position.	3288 3289 3290
(LL) "Exterminating service" means eradicating or attempting to eradicate vermin infestations from a building or structure, or the area surrounding a building or structure, and includes activities to inspect, detect, or prevent vermin infestation of a building or structure.	3291 3292 3293 3294 3295
(MM) "Physical fitness facility service" means all transactions by which a membership is granted, maintained, or renewed, including initiation fees, membership dues, renewal fees, monthly minimum fees, and other similar fees and dues, by a physical fitness facility such as an athletic club, health	3296 3297 3298 3299 3300



spa, or gymnasium, which entitles the member to use the facility 3301  
for physical exercise. 3302

(NN) "Recreation and sports club service" means all 3303  
transactions by which a membership is granted, maintained, or 3304  
renewed, including initiation fees, membership dues, renewal 3305  
fees, monthly minimum fees, and other similar fees and dues, by 3306  
a recreation and sports club, which entitles the member to use 3307  
the facilities of the organization. "Recreation and sports club" 3308  
means an organization that has ownership of, or controls or 3309  
leases on a continuing, long-term basis, the facilities used by 3310  
its members and includes an aviation club, gun or shooting club, 3311  
yacht club, card club, swimming club, tennis club, golf club, 3312  
country club, riding club, amateur sports club, or similar 3313  
organization. 3314

(OO) "Livestock" means farm animals commonly raised for 3315  
food, food production, or other agricultural purposes, 3316  
including, but not limited to, cattle, sheep, goats, swine, 3317  
poultry, and captive deer. "Livestock" does not include 3318  
invertebrates, amphibians, reptiles, domestic pets, animals for 3319  
use in laboratories or for exhibition, or other animals not 3320  
commonly raised for food or food production. 3321

(PP) "Livestock structure" means a building or structure 3322  
used exclusively for the housing, raising, feeding, or 3323  
sheltering of livestock, and includes feed storage or handling 3324  
structures and structures for livestock waste handling. 3325

(QQ) "Horticulture" means the growing, cultivation, and 3326  
production of flowers, fruits, herbs, vegetables, sod, 3327  
mushrooms, and nursery stock. As used in this division, "nursery 3328  
stock" has the same meaning as in section 927.51 of the Revised 3329  
Code. 3330

(RR) "Horticulture structure" means a building or 3331  
structure used exclusively for the commercial growing, raising, 3332  
or overwintering of horticultural products, and includes the 3333  
area used for stocking, storing, and packing horticultural 3334  
products when done in conjunction with the production of those 3335  
products. 3336

(SS) "Newspaper" means an unbound publication bearing a 3337  
title or name that is regularly published, at least as 3338  
frequently as biweekly, and distributed from a fixed place of 3339  
business to the public in a specific geographic area, and that 3340  
contains a substantial amount of news matter of international, 3341  
national, or local events of interest to the general public. 3342

(TT) "Professional racing team" means a person that 3343  
employs at least twenty full-time employees for the purpose of 3344  
conducting a motor vehicle racing business for profit. The 3345  
person must conduct the business with the purpose of racing one 3346  
or more motor racing vehicles in at least ten competitive 3347  
professional racing events each year that comprise all or part 3348  
of a motor racing series sanctioned by one or more motor racing 3349  
sanctioning organizations. A "motor racing vehicle" means a 3350  
vehicle for which the chassis, engine, and parts are designed 3351  
exclusively for motor racing, and does not include a stock or 3352  
production model vehicle that may be modified for use in racing. 3353  
For the purposes of this division: 3354

(1) A "competitive professional racing event" is a motor 3355  
vehicle racing event sanctioned by one or more motor racing 3356  
sanctioning organizations, at which aggregate cash prizes in 3357  
excess of eight hundred thousand dollars are awarded to the 3358  
competitors. 3359

(2) "Full-time employee" means an individual who is 3360

employed for consideration for thirty-five or more hours a week, 3361  
or who renders any other standard of service generally accepted 3362  
by custom or specified by contract as full-time employment. 3363

(UU) (1) "Lease" or "rental" means any transfer of the 3364  
possession or control of tangible personal property for a fixed 3365  
or indefinite term, for consideration. "Lease" or "rental" 3366  
includes future options to purchase or extend, and agreements 3367  
described in 26 U.S.C. 7701(h) (1) covering motor vehicles and 3368  
trailers where the amount of consideration may be increased or 3369  
decreased by reference to the amount realized upon the sale or 3370  
disposition of the property. "Lease" or "rental" does not 3371  
include: 3372

(a) A transfer of possession or control of tangible 3373  
personal property under a security agreement or a deferred 3374  
payment plan that requires the transfer of title upon completion 3375  
of the required payments; 3376

(b) A transfer of possession or control of tangible 3377  
personal property under an agreement that requires the transfer 3378  
of title upon completion of required payments and payment of an 3379  
option price that does not exceed the greater of one hundred 3380  
dollars or one per cent of the total required payments; 3381

(c) Providing tangible personal property along with an 3382  
operator for a fixed or indefinite period of time, if the 3383  
operator is necessary for the property to perform as designed. 3384  
For purposes of this division, the operator must do more than 3385  
maintain, inspect, or set up the tangible personal property. 3386

(2) "Lease" and "rental," as defined in division (UU) of 3387  
this section, shall not apply to leases or rentals that exist 3388  
before June 26, 2003. 3389

(3) "Lease" and "rental" have the same meaning as in 3390  
division (UU) (1) of this section regardless of whether a 3391  
transaction is characterized as a lease or rental under 3392  
generally accepted accounting principles, the Internal Revenue 3393  
Code, Title XIII of the Revised Code, or other federal, state, 3394  
or local laws. 3395

(VV) "Mobile telecommunications service" has the same 3396  
meaning as in the "Mobile Telecommunications Sourcing Act," Pub. 3397  
L. No. 106-252, 114 Stat. 631 (2000), 4 U.S.C.A. 124(7), as 3398  
amended, and, on and after August 1, 2003, includes related fees 3399  
and ancillary services, including universal service fees, 3400  
detailed billing service, directory assistance, service 3401  
initiation, voice mail service, and vertical services, such as 3402  
caller ID and three-way calling. 3403

(WW) "Certified service provider" has the same meaning as 3404  
in section 5740.01 of the Revised Code. 3405

(XX) "Satellite broadcasting service" means the 3406  
distribution or broadcasting of programming or services by 3407  
satellite directly to the subscriber's receiving equipment 3408  
without the use of ground receiving or distribution equipment, 3409  
except the subscriber's receiving equipment or equipment used in 3410  
the uplink process to the satellite, and includes all service 3411  
and rental charges, premium channels or other special services, 3412  
installation and repair service charges, and any other charges 3413  
having any connection with the provision of the satellite 3414  
broadcasting service. 3415

(YY) "Tangible personal property" means personal property 3416  
that can be seen, weighed, measured, felt, or touched, or that 3417  
is in any other manner perceptible to the senses. For purposes 3418  
of this chapter and Chapter 5741. of the Revised Code, "tangible 3419

personal property" includes motor vehicles, electricity, water, 3420  
gas, steam, and prewritten computer software. 3421

(ZZ) "Municipal gas utility" means a municipal corporation 3422  
that owns or operates a system for the distribution of natural 3423  
gas. 3424

(AAA) "Computer" means an electronic device that accepts 3425  
information in digital or similar form and manipulates it for a 3426  
result based on a sequence of instructions. 3427

(BBB) "Computer software" means a set of coded 3428  
instructions designed to cause a computer or automatic data 3429  
processing equipment to perform a task. 3430

(CCC) "Delivered electronically" means delivery of 3431  
computer software from the seller to the purchaser by means 3432  
other than tangible storage media. 3433

(DDD) "Prewritten computer software" means computer 3434  
software, including prewritten upgrades, that is not designed 3435  
and developed by the author or other creator to the 3436  
specifications of a specific purchaser. The combining of two or 3437  
more prewritten computer software programs or prewritten 3438  
portions thereof does not cause the combination to be other than 3439  
prewritten computer software. "Prewritten computer software" 3440  
includes software designed and developed by the author or other 3441  
creator to the specifications of a specific purchaser when it is 3442  
sold to a person other than the purchaser. If a person modifies 3443  
or enhances computer software of which the person is not the 3444  
author or creator, the person shall be deemed to be the author 3445  
or creator only of such person's modifications or enhancements. 3446  
Prewritten computer software or a prewritten portion thereof 3447  
that is modified or enhanced to any degree, where such 3448

modification or enhancement is designed and developed to the 3449  
specifications of a specific purchaser, remains prewritten 3450  
computer software; provided, however, that where there is a 3451  
reasonable, separately stated charge or an invoice or other 3452  
statement of the price given to the purchaser for the 3453  
modification or enhancement, the modification or enhancement 3454  
shall not constitute prewritten computer software. 3455

(EEE) (1) "Food" means substances, whether in liquid, 3456  
concentrated, solid, frozen, dried, or dehydrated form, that are 3457  
sold for ingestion or chewing by humans and are consumed for 3458  
their taste or nutritional value. "Food" does not include 3459  
alcoholic beverages, dietary supplements, soft drinks, or 3460  
tobacco. 3461

(2) As used in division (EEE) (1) of this section: 3462

(a) "Alcoholic beverages" means beverages that are 3463  
suitable for human consumption and contain one-half of one per 3464  
cent or more of alcohol by volume. 3465

(b) "Dietary supplements" means any product, other than 3466  
tobacco, that is intended to supplement the diet and that is 3467  
intended for ingestion in tablet, capsule, powder, softgel, 3468  
gelcap, or liquid form, or, if not intended for ingestion in 3469  
such a form, is not represented as conventional food for use as 3470  
a sole item of a meal or of the diet; that is required to be 3471  
labeled as a dietary supplement, identifiable by the "supplement 3472  
facts" box found on the label, as required by 21 C.F.R. 101.36; 3473  
and that contains one or more of the following dietary 3474  
ingredients: 3475

(i) A vitamin; 3476

(ii) A mineral; 3477

(iii) An herb or other botanical;	3478
(iv) An amino acid;	3479
(v) A dietary substance for use by humans to supplement the diet by increasing the total dietary intake;	3480 3481
(vi) A concentrate, metabolite, constituent, extract, or combination of any ingredient described in divisions (EEE) (2) (b) (i) to (v) of this section.	3482 3483 3484
(c) "Soft drinks" means nonalcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" does not include beverages that contain milk or milk products, soy, rice, or similar milk substitutes, or that contains greater than fifty per cent vegetable or fruit juice by volume.	3485 3486 3487 3488 3489
(d) "Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.	3490 3491
(FFF) "Drug" means a compound, substance, or preparation, and any component of a compound, substance, or preparation, other than food, dietary supplements, or alcoholic beverages that is recognized in the official United States pharmacopoeia, official homeopathic pharmacopoeia of the United States, or official national formulary, and supplements to them; is intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or is intended to affect the structure or any function of the body.	3492 3493 3494 3495 3496 3497 3498 3499 3500
(GGG) "Prescription" means an order, formula, or recipe issued in any form of oral, written, electronic, or other means of transmission by a duly licensed practitioner authorized by the laws of this state to issue a prescription.	3501 3502 3503 3504
(HHH) "Durable medical equipment" means equipment,	3505

including repair and replacement parts for such equipment, that 3506  
can withstand repeated use, is primarily and customarily used to 3507  
serve a medical purpose, generally is not useful to a person in 3508  
the absence of illness or injury, and is not worn in or on the 3509  
body. "Durable medical equipment" does not include mobility 3510  
enhancing equipment. 3511

(III) "Mobility enhancing equipment" means equipment, 3512  
including repair and replacement parts for such equipment, that 3513  
is primarily and customarily used to provide or increase the 3514  
ability to move from one place to another and is appropriate for 3515  
use either in a home or a motor vehicle, that is not generally 3516  
used by persons with normal mobility, and that does not include 3517  
any motor vehicle or equipment on a motor vehicle normally 3518  
provided by a motor vehicle manufacturer. "Mobility enhancing 3519  
equipment" does not include durable medical equipment. 3520

(JJJ) "Prosthetic device" means a replacement, corrective, 3521  
or supportive device, including repair and replacement parts for 3522  
the device, worn on or in the human body to artificially replace 3523  
a missing portion of the body, prevent or correct physical 3524  
deformity or malfunction, or support a weak or deformed portion 3525  
of the body. As used in this division, before July 1, 2019, 3526  
"prosthetic device" does not include corrective eyeglasses, 3527  
contact lenses, or dental prosthesis. On or after July 1, 2019, 3528  
"prosthetic device" does not include dental prosthesis but does 3529  
include corrective eyeglasses or contact lenses. 3530

(KKK) (1) "Fractional aircraft ownership program" means a 3531  
program in which persons within an affiliated group sell and 3532  
manage fractional ownership program aircraft, provided that at 3533  
least one hundred airworthy aircraft are operated in the program 3534  
and the program meets all of the following criteria: 3535



(a) Management services are provided by at least one 3536  
program manager within an affiliated group on behalf of the 3537  
fractional owners. 3538

(b) Each program aircraft is owned or possessed by at 3539  
least one fractional owner. 3540

(c) Each fractional owner owns or possesses at least a 3541  
one-sixteenth interest in at least one fixed-wing program 3542  
aircraft. 3543

(d) A dry-lease aircraft interchange arrangement is in 3544  
effect among all of the fractional owners. 3545

(e) Multi-year program agreements are in effect regarding 3546  
the fractional ownership, management services, and dry-lease 3547  
aircraft interchange arrangement aspects of the program. 3548

(2) As used in division (KKK) (1) of this section: 3549

(a) "Affiliated group" has the same meaning as in division 3550  
(B) (3) (e) of this section. 3551

(b) "Fractional owner" means a person that owns or 3552  
possesses at least a one-sixteenth interest in a program 3553  
aircraft and has entered into the agreements described in 3554  
division (KKK) (1) (e) of this section. 3555

(c) "Fractional ownership program aircraft" or "program 3556  
aircraft" means a turbojet aircraft that is owned or possessed 3557  
by a fractional owner and that has been included in a dry-lease 3558  
aircraft interchange arrangement and agreement under divisions 3559  
(KKK) (1) (d) and (e) of this section, or an aircraft a program 3560  
manager owns or possesses primarily for use in a fractional 3561  
aircraft ownership program. 3562

(d) "Management services" means administrative and 3563

aviation support services furnished under a fractional aircraft 3564  
ownership program in accordance with a management services 3565  
agreement under division (KKK) (1) (e) of this section, and 3566  
offered by the program manager to the fractional owners, 3567  
including, at a minimum, the establishment and implementation of 3568  
safety guidelines; the coordination of the scheduling of the 3569  
program aircraft and crews; program aircraft maintenance; 3570  
program aircraft insurance; crew training for crews employed, 3571  
furnished, or contracted by the program manager or the 3572  
fractional owner; the satisfaction of record-keeping 3573  
requirements; and the development and use of an operations 3574  
manual and a maintenance manual for the fractional aircraft 3575  
ownership program. 3576

(e) "Program manager" means the person that offers 3577  
management services to fractional owners pursuant to a 3578  
management services agreement under division (KKK) (1) (e) of this 3579  
section. 3580

(LLL) "Electronic publishing" means providing access to 3581  
one or more of the following primarily for business customers, 3582  
including the federal government or a state government or a 3583  
political subdivision thereof, to conduct research: news; 3584  
business, financial, legal, consumer, or credit materials; 3585  
editorials, columns, reader commentary, or features; photos or 3586  
images; archival or research material; legal notices, identity 3587  
verification, or public records; scientific, educational, 3588  
instructional, technical, professional, trade, or other literary 3589  
materials; or other similar information which has been gathered 3590  
and made available by the provider to the consumer in an 3591  
electronic format. Providing electronic publishing includes the 3592  
functions necessary for the acquisition, formatting, editing, 3593  
storage, and dissemination of data or information that is the 3594

subject of a sale. 3595

(MMM) "Medicaid health insuring corporation" means a 3596  
health insuring corporation that holds a certificate of 3597  
authority under Chapter 1751. of the Revised Code and is under 3598  
contract with the department of medicaid pursuant to section 3599  
5167.10 of the Revised Code. 3600

(NNN) "Managed care premium" means any premium, 3601  
capitation, or other payment a medicaid health insuring 3602  
corporation receives for providing or arranging for the 3603  
provision of health care services to its members or enrollees 3604  
residing in this state. 3605

(OOO) "Captive deer" means deer and other cervidae that 3606  
have been legally acquired, or their offspring, that are 3607  
privately owned for agricultural or farming purposes. 3608

(PPP) "Gift card" means a document, card, certificate, or 3609  
other record, whether tangible or intangible, that may be 3610  
redeemed by a consumer for a dollar value when making a purchase 3611  
of tangible personal property or services. 3612

(QQQ) "Specified digital product" means an electronically 3613  
transferred digital audiovisual work, digital audio work, or 3614  
digital book. 3615

As used in division (QQQ) of this section: 3616

(1) "Digital audiovisual work" means a series of related 3617  
images that, when shown in succession, impart an impression of 3618  
motion, together with accompanying sounds, if any. 3619

(2) "Digital audio work" means a work that results from 3620  
the fixation of a series of musical, spoken, or other sounds, 3621  
including digitized sound files that are downloaded onto a 3622

device and that may be used to alert the customer with respect 3623  
to a communication. 3624

(3) "Digital book" means a work that is generally 3625  
recognized in the ordinary and usual sense as a book. 3626

(4) "Electronically transferred" means obtained by the 3627  
purchaser by means other than tangible storage media. 3628

(RRR) "Digital advertising services" means providing 3629  
access, by means of telecommunications equipment, to computer 3630  
equipment that is used to enter, upload, download, review, 3631  
manipulate, store, add, or delete data for the purpose of 3632  
electronically displaying, delivering, placing, or transferring 3633  
promotional advertisements to potential customers about products 3634  
or services or about industry or business brands. 3635

**Sec. 5739.09.** (A) (1) A board of county commissioners may, 3636  
by resolution adopted by a majority of the members of the board, 3637  
levy an excise tax not to exceed three per cent on transactions 3638  
by which lodging by a hotel is or is to be furnished to 3639  
transient guests. The board shall establish all regulations 3640  
necessary to provide for the administration and allocation of 3641  
the tax. The regulations may prescribe the time for payment of 3642  
the tax, and may provide for the imposition of a penalty or 3643  
interest, or both, for late payments, provided that the penalty 3644  
does not exceed ten per cent of the amount of tax due, and the 3645  
rate at which interest accrues does not exceed the rate per 3646  
annum prescribed pursuant to section 5703.47 of the Revised 3647  
Code. Except as provided in divisions (A) (2), (3), (4), (5), 3648  
(6), (7), (8), (9), (10), (11), and (12) of this section, the 3649  
regulations shall provide, after deducting the real and actual 3650  
costs of administering the tax, for the return to each municipal 3651  
corporation or township that does not levy an excise tax on the 3652

transactions, a uniform percentage of the tax collected in the 3653  
municipal corporation or in the unincorporated portion of the 3654  
township from each transaction, not to exceed thirty-three and 3655  
one-third per cent. The remainder of the revenue arising from 3656  
the tax shall be deposited in a separate fund and shall be spent 3657  
solely to make contributions to the convention and visitors' 3658  
bureau operating within the county, including a pledge and 3659  
contribution of any portion of the remainder pursuant to an 3660  
agreement authorized by section 307.678 or 307.695 of the 3661  
Revised Code, provided that if the board of county commissioners 3662  
of an eligible county as defined in section 307.678 or 307.695 3663  
of the Revised Code adopts a resolution amending a resolution 3664  
levying a tax under this division to provide that revenue from 3665  
the tax shall be used by the board as described in either 3666  
division (D) of section 307.678 or division (H) of section 3667  
307.695 of the Revised Code, the remainder of the revenue shall 3668  
be used as described in the resolution making that amendment. 3669  
Except as provided in division (A) (2), (3), (4), (5), (6), (7), 3670  
(8), (9), (10), or (11) or (H) of this section, on and after May 3671  
10, 1994, a board of county commissioners may not levy an excise 3672  
tax pursuant to this division in any municipal corporation or 3673  
township located wholly or partly within the county that has in 3674  
effect an ordinance or resolution levying an excise tax pursuant 3675  
to division (B) of this section. The board of a county that has 3676  
levied a tax under division (C) of this section may, by 3677  
resolution adopted within ninety days after July 15, 1985, by a 3678  
majority of the members of the board, amend the resolution 3679  
levying a tax under this division to provide for a portion of 3680  
that tax to be pledged and contributed in accordance with an 3681  
agreement entered into under section 307.695 of the Revised 3682  
Code. A tax, any revenue from which is pledged pursuant to such 3683  
an agreement, shall remain in effect at the rate at which it is 3684

imposed for the duration of the period for which the revenue 3685  
from the tax has been so pledged. 3686

The board of county commissioners of an eligible county as 3687  
defined in section 307.695 of the Revised Code may, by 3688  
resolution adopted by a majority of the members of the board, 3689  
amend a resolution levying a tax under this division to provide 3690  
that the revenue from the tax shall be used by the board as 3691  
described in division (H) of section 307.695 of the Revised 3692  
Code, in which case the tax shall remain in effect at the rate 3693  
at which it was imposed for the duration of any agreement 3694  
entered into by the board under section 307.695 of the Revised 3695  
Code, the duration during which any securities issued by the 3696  
board under that section are outstanding, or the duration of the 3697  
period during which the board owns a project as defined in 3698  
section 307.695 of the Revised Code, whichever duration is 3699  
longest. 3700

The board of county commissioners of an eligible county as 3701  
defined in section 307.678 of the Revised Code may, by 3702  
resolution, amend a resolution levying a tax under this division 3703  
to provide that revenue from the tax, not to exceed five hundred 3704  
thousand dollars each year, may be used as described in division 3705  
(E) of section 307.678 of the Revised Code. 3706

Notwithstanding division (A) (1) of this section, the board 3707  
of county commissioners of a county described in division (A) (8) 3708  
(a) of this section may, by resolution, amend a resolution 3709  
levying a tax under this division to provide that all or a 3710  
portion of the revenue from the tax, including any revenue 3711  
otherwise required to be returned to townships or municipal 3712  
corporations under this division, may be used or pledged for the 3713  
payment of debt service on securities issued to pay the costs of 3714

constructing, operating, and maintaining sports facilities 3715  
described in division (A) (8) (b) of this section. 3716

The board of county commissioners of a county described in 3717  
division (A) (9) of this section may, by resolution, amend a 3718  
resolution levying a tax under this division to provide that all 3719  
or a portion of the revenue from the tax may be used for the 3720  
purposes described in section 307.679 of the Revised Code. 3721

(2) A board of county commissioners that levies an excise 3722  
tax under division (A) (1) of this section on June 30, 1997, at a 3723  
rate of three per cent, and that has pledged revenue from the 3724  
tax to an agreement entered into under section 307.695 of the 3725  
Revised Code or, in the case of the board of county 3726  
commissioners of an eligible county as defined in section 3727  
307.695 of the Revised Code, has amended a resolution levying a 3728  
tax under division (C) of this section to provide that proceeds 3729  
from the tax shall be used by the board as described in division 3730  
(H) of section 307.695 of the Revised Code, may, at any time by 3731  
a resolution adopted by a majority of the members of the board, 3732  
amend the resolution levying a tax under division (A) (1) of this 3733  
section to provide for an increase in the rate of that tax up to 3734  
seven per cent on each transaction; to provide that revenue from 3735  
the increase in the rate shall be used as described in division 3736  
(H) of section 307.695 of the Revised Code or be spent solely to 3737  
make contributions to the convention and visitors' bureau 3738  
operating within the county to be used specifically for 3739  
promotion, advertising, and marketing of the region in which the 3740  
county is located; and to provide that the rate in excess of the 3741  
three per cent levied under division (A) (1) of this section 3742  
shall remain in effect at the rate at which it is imposed for 3743  
the duration of the period during which any agreement is in 3744  
effect that was entered into under section 307.695 of the 3745

Revised Code by the board of county commissioners levying a tax 3746  
under division (A) (1) of this section, the duration of the 3747  
period during which any securities issued by the board under 3748  
division (I) of section 307.695 of the Revised Code are 3749  
outstanding, or the duration of the period during which the 3750  
board owns a project as defined in section 307.695 of the 3751  
Revised Code, whichever duration is longest. The amendment also 3752  
shall provide that no portion of that revenue need be returned 3753  
to townships or municipal corporations as would otherwise be 3754  
required under division (A) (1) of this section. 3755

(3) A board of county commissioners that levies a tax 3756  
under division (A) (1) of this section on March 18, 1999, at a 3757  
rate of three per cent may, by resolution adopted not later than 3758  
forty-five days after March 18, 1999, amend the resolution 3759  
levying the tax to provide for all of the following: 3760

(a) That the rate of the tax shall be increased by not 3761  
more than an additional four per cent on each transaction; 3762

(b) That all of the revenue from the increase in the rate 3763  
shall be pledged and contributed to a convention facilities 3764  
authority established by the board of county commissioners under 3765  
Chapter 351. of the Revised Code on or before November 15, 1998, 3766  
and used to pay costs of constructing, maintaining, operating, 3767  
and promoting a facility in the county, including paying bonds, 3768  
or notes issued in anticipation of bonds, as provided by that 3769  
chapter; 3770

(c) That no portion of the revenue arising from the 3771  
increase in rate need be returned to municipal corporations or 3772  
townships as otherwise required under division (A) (1) of this 3773  
section; 3774



(d) That the increase in rate shall not be subject to 3775  
diminution by initiative or referendum or by law while any 3776  
bonds, or notes in anticipation of bonds, issued by the 3777  
authority under Chapter 351. of the Revised Code to which the 3778  
revenue is pledged, remain outstanding in accordance with their 3779  
terms, unless provision is made by law or by the board of county 3780  
commissioners for an adequate substitute therefor that is 3781  
satisfactory to the trustee if a trust agreement secures the 3782  
bonds. 3783

Division (A) (3) of this section does not apply to the 3784  
board of county commissioners of any county in which a 3785  
convention center or facility exists or is being constructed on 3786  
November 15, 1998, or of any county in which a convention 3787  
facilities authority levies a tax pursuant to section 351.021 of 3788  
the Revised Code on that date. 3789

As used in division (A) (3) of this section, "cost" and 3790  
"facility" have the same meanings as in section 351.01 of the 3791  
Revised Code, and "convention center" has the same meaning as in 3792  
section 307.695 of the Revised Code. 3793

(4) (a) A board of county commissioners that levies a tax 3794  
under division (A) (1) of this section on June 30, 2002, at a 3795  
rate of three per cent may, by resolution adopted not later than 3796  
September 30, 2002, amend the resolution levying the tax to 3797  
provide for all of the following: 3798

(i) That the rate of the tax shall be increased by not 3799  
more than an additional three and one-half per cent on each 3800  
transaction; 3801

(ii) That all of the revenue from the increase in rate 3802  
shall be pledged and contributed to a convention facilities 3803

authority established by the board of county commissioners under 3804  
Chapter 351. of the Revised Code on or before May 15, 2002, and 3805  
be used to pay costs of constructing, expanding, maintaining, 3806  
operating, or promoting a convention center in the county, 3807  
including paying bonds, or notes issued in anticipation of 3808  
bonds, as provided by that chapter; 3809

(iii) That no portion of the revenue arising from the 3810  
increase in rate need be returned to municipal corporations or 3811  
townships as otherwise required under division (A) (1) of this 3812  
section; 3813

(iv) That the increase in rate shall not be subject to 3814  
diminution by initiative or referendum or by law while any 3815  
bonds, or notes in anticipation of bonds, issued by the 3816  
authority under Chapter 351. of the Revised Code to which the 3817  
revenue is pledged, remain outstanding in accordance with their 3818  
terms, unless provision is made by law or by the board of county 3819  
commissioners for an adequate substitute therefor that is 3820  
satisfactory to the trustee if a trust agreement secures the 3821  
bonds. 3822

(b) Any board of county commissioners that, pursuant to 3823  
division (A) (4) (a) of this section, has amended a resolution 3824  
levying the tax authorized by division (A) (1) of this section 3825  
may further amend the resolution to provide that the revenue 3826  
referred to in division (A) (4) (a) (ii) of this section shall be 3827  
pledged and contributed both to a convention facilities 3828  
authority to pay the costs of constructing, expanding, 3829  
maintaining, or operating one or more convention centers in the 3830  
county, including paying bonds, or notes issued in anticipation 3831  
of bonds, as provided in Chapter 351. of the Revised Code, and 3832  
to a convention and visitors' bureau to pay the costs of 3833

promoting one or more convention centers in the county. 3834

As used in division (A) (4) of this section, "cost" has the 3835  
same meaning as in section 351.01 of the Revised Code, and 3836  
"convention center" has the same meaning as in section 307.695 3837  
of the Revised Code. 3838

(5) (a) As used in division (A) (5) of this section: 3839

(i) "Port authority" means a port authority created under 3840  
Chapter 4582. of the Revised Code. 3841

(ii) "Port authority military-use facility" means port 3842  
authority facilities on which or adjacent to which is located an 3843  
installation of the armed forces of the United States, a reserve 3844  
component thereof, or the national guard and at least part of 3845  
which is made available for use, for consideration, by the armed 3846  
forces of the United States, a reserve component thereof, or the 3847  
national guard. 3848

(b) For the purpose of contributing revenue to pay 3849  
operating expenses of a port authority that operates a port 3850  
authority military-use facility, the board of county 3851  
commissioners of a county that created, participated in the 3852  
creation of, or has joined such a port authority may do one or 3853  
both of the following: 3854

(i) Amend a resolution previously adopted under division 3855  
(A) (1) of this section to designate some or all of the revenue 3856  
from the tax levied under the resolution to be used for that 3857  
purpose, notwithstanding that division; 3858

(ii) Amend a resolution previously adopted under division 3859  
(A) (1) of this section to increase the rate of the tax by not 3860  
more than an additional two per cent and use the revenue from 3861  
the increase exclusively for that purpose. 3862

(c) If a board of county commissioners amends a resolution 3863  
to increase the rate of a tax as authorized in division (A) (5) 3864  
(b) (ii) of this section, the board also may amend the resolution 3865  
to specify that the increase in rate of the tax does not apply 3866  
to "hotels," as otherwise defined in section 5739.01 of the 3867  
Revised Code, having fewer rooms used for the accommodation of 3868  
guests than a number of rooms specified by the board. 3869

(6) A board of county commissioners of a county organized 3870  
under a county charter adopted pursuant to Article X, Section 3, 3871  
Ohio Constitution, and that levies an excise tax under division 3872  
(A) (1) of this section at a rate of three per cent and levies an 3873  
additional excise tax under division (E) of this section at a 3874  
rate of one and one-half per cent may, by resolution adopted not 3875  
later than January 1, 2008, by a majority of the members of the 3876  
board, amend the resolution levying a tax under division (A) (1) 3877  
of this section to provide for an increase in the rate of that 3878  
tax by not more than an additional one per cent on transactions 3879  
by which lodging by a hotel is or is to be furnished to 3880  
transient guests. Notwithstanding divisions (A) (1) and (E) of 3881  
this section, the resolution shall provide that all of the 3882  
revenue from the increase in rate, after deducting the real and 3883  
actual costs of administering the tax, shall be used to pay the 3884  
costs of improving, expanding, equipping, financing, or 3885  
operating a convention center by a convention and visitors' 3886  
bureau in the county. The increase in rate shall remain in 3887  
effect for the period specified in the resolution, not to exceed 3888  
ten years, and may be extended for an additional period of time 3889  
not to exceed ten years thereafter by a resolution adopted by a 3890  
majority of the members of the board. The increase in rate shall 3891  
be subject to the regulations adopted under division (A) (1) of 3892  
this section, except that the resolution may provide that no 3893

portion of the revenue from the increase in the rate shall be 3894  
returned to townships or municipal corporations as would 3895  
otherwise be required under that division. 3896

(7) Division (A) (7) of this section applies only to a 3897  
county with a population greater than sixty-five thousand and 3898  
less than seventy thousand according to the most recent federal 3899  
decennial census and in which, on December 31, 2006, an excise 3900  
tax is levied under division (A) (1) of this section at a rate 3901  
not less than and not greater than three per cent, and in which 3902  
the most recent increase in the rate of that tax was enacted or 3903  
took effect in November 1984. 3904

The board of county commissioners of a county to which 3905  
this division applies, by resolution adopted by a majority of 3906  
the members of the board, may increase the rate of the tax by 3907  
not more than one per cent on transactions by which lodging by a 3908  
hotel is or is to be furnished to transient guests. The increase 3909  
in rate shall be for the purpose of paying expenses deemed 3910  
necessary by the convention and visitors' bureau operating in 3911  
the county to promote travel and tourism. The increase in rate 3912  
shall remain in effect for the period specified in the 3913  
resolution, not to exceed twenty years, provided that the 3914  
increase in rate may not continue beyond the time when the 3915  
purpose for which the increase is levied ceases to exist. If 3916  
revenue from the increase in rate is pledged to the payment of 3917  
debt charges on securities, the increase in rate is not subject 3918  
to diminution by initiative or referendum or by law for so long 3919  
as the securities are outstanding, unless provision is made by 3920  
law or by the board of county commissioners for an adequate 3921  
substitute for that revenue that is satisfactory to the trustee 3922  
if a trust agreement secures payment of the debt charges. The 3923  
increase in rate shall be subject to the regulations adopted 3924

under division (A) (1) of this section, except that the 3925  
resolution may provide that no portion of the revenue from the 3926  
increase in the rate shall be returned to townships or municipal 3927  
corporations as would otherwise be required under division (A) 3928  
(1) of this section. A resolution adopted under division (A) (7) 3929  
of this section is subject to referendum under sections 305.31 3930  
to 305.99 of the Revised Code. 3931

(8) (a) Division (A) (8) of this section applies only to a 3932  
county satisfying all of the following: 3933

(i) The population of the county is greater than one 3934  
hundred seventy-five thousand and less than two hundred twenty- 3935  
five thousand according to the most recent federal decennial 3936  
census. 3937

(ii) An amusement park with an average yearly attendance 3938  
in excess of two million guests is located in the county. 3939

(iii) On December 31, 2014, an excise tax was levied in 3940  
the county under division (A) (1) of this section at a rate of 3941  
three per cent. 3942

(b) The board of county commissioners of a county to which 3943  
this division applies, by resolution adopted by a majority of 3944  
the members of the board, may increase the rate of the tax by 3945  
not more than one per cent on transactions by which lodging by a 3946  
hotel is or is to be furnished to transient guests. The increase 3947  
in rate shall be used to pay the costs of constructing and 3948  
maintaining facilities owned by the county or by a port 3949  
authority created under Chapter 4582. of the Revised Code, and 3950  
designed to host sporting events and expenses deemed necessary 3951  
by the convention and visitors' bureau operating in the county 3952  
to promote travel and tourism with reference to the sports 3953

facilities, and to pay or pledge to the payment of debt service 3954  
on securities issued to pay the costs of constructing, 3955  
operating, and maintaining the sports facilities. The increase 3956  
in rate shall remain in effect for the period specified in the 3957  
resolution. If revenue from the increase in rate is pledged to 3958  
the payment of debt charges on securities, the increase in rate 3959  
is not subject to diminution by initiative or referendum or by 3960  
law for so long as the securities are outstanding, unless 3961  
provision is made by law or by the board of county commissioners 3962  
for an adequate substitute for that revenue that is satisfactory 3963  
to the trustee if a trust agreement secures payment of the debt 3964  
charges. The increase in rate shall be subject to the 3965  
regulations adopted under division (A) (1) of this section, 3966  
except that the resolution may provide that no portion of the 3967  
revenue from the increase in the rate shall be returned to 3968  
townships or municipal corporations as would otherwise be 3969  
required under division (A) (1) of this section. 3970

(9) The board of county commissioners of a county with a 3971  
population greater than seventy-five thousand and less than 3972  
seventy-eight thousand, by resolution adopted by a majority of 3973  
the members of the board not later than October 15, 2015, may 3974  
increase the rate of the tax by not more than one per cent on 3975  
transactions by which lodging by a hotel is or is to be 3976  
furnished to transient guests. The increase in rate shall be for 3977  
the purposes described in section 307.679 of the Revised Code or 3978  
for the promotion of travel and tourism in the county, including 3979  
travel and tourism to sports facilities. The increase in rate 3980  
shall remain in effect for the period specified in the 3981  
resolution and as necessary to fulfill the county's obligations 3982  
under a cooperative agreement entered into under section 307.679 3983  
of the Revised Code. If the resolution is adopted by the board 3984

before September 29, 2015, but after that enactment becomes law, 3985  
the increase in rate shall become effective beginning on 3986  
September 29, 2015. If revenue from the increase in rate is 3987  
pledged to the payment of debt charges on securities, or to 3988  
substitute for other revenues pledged to the payment of such 3989  
debt, the increase in rate is not subject to diminution by 3990  
initiative or referendum or by law for so long as the securities 3991  
are outstanding, unless provision is made by law or by the board 3992  
of county commissioners for an adequate substitute for that 3993  
revenue that is satisfactory to the trustee if a trust agreement 3994  
secures payment of the debt charges. The increase in rate shall 3995  
be subject to the regulations adopted under division (A) (1) of 3996  
this section, except that no portion of the revenue from the 3997  
increase in the rate shall be returned to townships or municipal 3998  
corporations as would otherwise be required under division (A) 3999  
(1) of this section. 4000

(10) Division (A) (10) of this section applies only to 4001  
counties satisfying either of the following: 4002

(a) A county that, on July 1, 2015, does not levy an 4003  
excise tax under division (A) (1) of this section and that has a 4004  
population of at least thirty-nine thousand but not more than 4005  
forty thousand according to the 2010 federal decennial census; 4006

(b) A county that, on July 1, 2015, levies an excise tax 4007  
under division (A) (1) of this section at a rate of three per 4008  
cent and that has a population of at least seventy-one thousand 4009  
but not more than seventy-five thousand according to 2010 4010  
federal decennial census. 4011

The board of county commissioners of a county to which 4012  
division (A) (10) of this section applies, by resolution adopted 4013  
by a majority of the members of the board, may levy an excise 4014



tax at a rate not to exceed three per cent on transactions by 4015  
which lodging by a hotel is or is to be furnished to transient 4016  
guests for the purpose of acquiring, constructing, equipping, or 4017  
repairing permanent improvements, as defined in section 133.01 4018  
of the Revised Code. If the board does not levy a tax under 4019  
division (A) (1) of this section, the board shall establish 4020  
regulations necessary to provide for the administration of the 4021  
tax, which may prescribe the time for payment of the tax and the 4022  
imposition of penalty or interest subject to the limitations on 4023  
penalty and interest provided in division (A) (1) of this 4024  
section. No portion of the revenue shall be returned to 4025  
townships or municipal corporations in the county unless 4026  
otherwise provided by resolution of the board. The tax shall 4027  
apply throughout the territory of the county, including in any 4028  
township or municipal corporation levying an excise tax under 4029  
division (B) of this section or division (A) of section 5739.08 4030  
of the Revised Code. The levy of the tax is subject to 4031  
referendum as provided under section 305.31 of the Revised Code. 4032

The tax shall remain in effect for the period specified in 4033  
the resolution. If revenue from the increase in rate is pledged 4034  
to the payment of debt charges on securities, the increase in 4035  
rate is not subject to diminution by initiative or referendum or 4036  
by law for so long as the securities are outstanding unless 4037  
provision is made by law or by the board for an adequate 4038  
substitute for that revenue that is satisfactory to the trustee 4039  
if a trust agreement secures payment of the debt charges. 4040

(11) The board of county commissioners of an eligible 4041  
county, as defined in section 307.678 of the Revised Code, that 4042  
levies an excise tax under division (A) (1) of this section on 4043  
July 1, 2017, at a rate of three per cent may, by resolution 4044  
adopted by a majority of the members of the board, amend the 4045

resolution levying the tax to increase the rate of the tax by 4046  
not more than an additional three per cent on each transaction. 4047  
No portion of the revenue shall be returned to townships or 4048  
municipal corporations in the county unless otherwise provided 4049  
by resolution of the board. Otherwise, the revenue from the 4050  
increase in the rate shall be distributed and used in the same 4051  
manner described under division (A) (1) of this section or 4052  
distributed or used to provide credit enhancement facilities as 4053  
authorized under section 307.678 of the Revised Code. The 4054  
increase in rate shall remain in effect for the period specified 4055  
in the resolution. If revenue from the increase in rate is 4056  
pledged to the payment of debt charges on securities, the 4057  
increase in rate is not subject to diminution by initiative or 4058  
referendum or by law for so long as the securities are 4059  
outstanding unless provision is made by law or by the board for 4060  
an adequate substitute for that revenue that is satisfactory to 4061  
the trustee if a trust agreement secures payment of the debt 4062  
charges. 4063

(12) (a) As used in this division: 4064

(i) "Eligible county" means a county that has a population 4065  
greater than one hundred ninety thousand and less than two 4066  
hundred thousand according to the 2010 federal decennial census 4067  
and that levies an excise tax under division (A) (1) of this 4068  
section at a rate of three per cent. 4069

(ii) "Professional sports facility" means a sports 4070  
facility that is intended to house major or minor league 4071  
professional athletic teams, including a stadium, together with 4072  
all parking facilities, walkways, and other auxiliary 4073  
facilities, real and personal property, property rights, 4074  
easements, and interests that may be appropriate for, or used in 4075

connection with, the operation of the facility. 4076

(b) Subject to division (A) (12) (c) of this section, the 4077  
board of county commissioners of an eligible county, by 4078  
resolution adopted by a majority of the members of the board, 4079  
may increase the rate of the tax by not more than one per cent 4080  
on transactions by which lodging by a hotel is or is to be 4081  
furnished to transient guests. Revenue from the increase in rate 4082  
shall be used for the purposes of paying the costs of 4083  
constructing, improving, and maintaining a professional sports 4084  
facility in the county and paying expenses considered necessary 4085  
by the convention and visitors' bureau operating in the county 4086  
to promote travel and tourism with respect to that professional 4087  
sports facility. The tax shall take effect only after the 4088  
convention and visitors' bureau enters into a contract for the 4089  
construction, improvement, or maintenance of a professional 4090  
sports facility that is or will be located on property acquired, 4091  
in whole or in part, with revenue from the increased rate, and 4092  
thereafter shall remain in effect for the period specified in 4093  
the resolution. If revenue from the increase in rate is pledged 4094  
to the payment of debt charges on securities, the increase in 4095  
rate is not subject to diminution by initiative or referendum or 4096  
by law for so long as the securities are outstanding, unless a 4097  
provision is made by law or by the board of county commissioners 4098  
for an adequate substitute for that revenue that is satisfactory 4099  
to the trustee if a trust agreement secures payment of the debt 4100  
charges. The increase in rate shall be subject to the 4101  
regulations adopted under division (A) (1) of this section, 4102  
except that the resolution may provide that no portion of the 4103  
revenue from the increase in the rate shall be returned to 4104  
townships or municipal corporations as would otherwise be 4105  
required under division (A) (1) of this section. 4106

(c) If, on January 1, 2019, the convention and visitors' bureau has not entered into a contract for the construction, improvement, or maintenance of a professional sports facility that is or will be located on property acquired, in whole or in part, with revenue from the increased rate, the authority to levy the tax under division (A)(12)(b) of this section is hereby repealed on that date.

(B)(1) The legislative authority of a municipal corporation or the board of trustees of a township that is not wholly or partly located in a county that has in effect a resolution levying an excise tax pursuant to division (A)(1) of this section may, by ordinance or resolution, levy an excise tax not to exceed three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The legislative authority of the municipal corporation or the board of trustees of the township shall deposit at least fifty per cent of the revenue from the tax levied pursuant to this division into a separate fund, which shall be spent solely to make contributions to convention and visitors' bureaus operating within the county in which the municipal corporation or township is wholly or partly located, and the balance of that revenue shall be deposited in the general fund. The municipal corporation or township shall establish all regulations necessary to provide for the administration and allocation of the tax. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code. The levy of a tax under this division is in addition to

any tax imposed on the same transaction by a municipal 4138  
corporation or a township as authorized by division (A) of 4139  
section 5739.08 of the Revised Code. 4140

(2) (a) The legislative authority of the most populous 4141  
municipal corporation located wholly or partly in a county in 4142  
which the board of county commissioners has levied a tax under 4143  
division (A) (4) of this section may amend, on or before 4144  
September 30, 2002, that municipal corporation's ordinance or 4145  
resolution that levies an excise tax on transactions by which 4146  
lodging by a hotel is or is to be furnished to transient guests, 4147  
to provide for all of the following: 4148

(i) That the rate of the tax shall be increased by not 4149  
more than an additional one per cent on each transaction; 4150

(ii) That all of the revenue from the increase in rate 4151  
shall be pledged and contributed to a convention facilities 4152  
authority established by the board of county commissioners under 4153  
Chapter 351. of the Revised Code on or before May 15, 2002, and 4154  
be used to pay costs of constructing, expanding, maintaining, 4155  
operating, or promoting a convention center in the county, 4156  
including paying bonds, or notes issued in anticipation of 4157  
bonds, as provided by that chapter; 4158

(iii) That the increase in rate shall not be subject to 4159  
diminution by initiative or referendum or by law while any 4160  
bonds, or notes in anticipation of bonds, issued by the 4161  
authority under Chapter 351. of the Revised Code to which the 4162  
revenue is pledged, remain outstanding in accordance with their 4163  
terms, unless provision is made by law, by the board of county 4164  
commissioners, or by the legislative authority, for an adequate 4165  
substitute therefor that is satisfactory to the trustee if a 4166  
trust agreement secures the bonds. 4167

(b) The legislative authority of a municipal corporation 4168  
that, pursuant to division (B) (2) (a) of this section, has 4169  
amended its ordinance or resolution to increase the rate of the 4170  
tax authorized by division (B) (1) of this section may further 4171  
amend the ordinance or resolution to provide that the revenue 4172  
referred to in division (B) (2) (a) (ii) of this section shall be 4173  
pledged and contributed both to a convention facilities 4174  
authority to pay the costs of constructing, expanding, 4175  
maintaining, or operating one or more convention centers in the 4176  
county, including paying bonds, or notes issued in anticipation 4177  
of bonds, as provided in Chapter 351. of the Revised Code, and 4178  
to a convention and visitors' bureau to pay the costs of 4179  
promoting one or more convention centers in the county. 4180

As used in division (B) (2) of this section, "cost" has the 4181  
same meaning as in section 351.01 of the Revised Code, and 4182  
"convention center" has the same meaning as in section 307.695 4183  
of the Revised Code. 4184

(3) The legislative authority of an eligible municipal 4185  
corporation may amend, on or before December 31, 2017, that 4186  
municipal corporation's ordinance or resolution that levies an 4187  
excise tax on transactions by which lodging by a hotel is or is 4188  
to be furnished to transient guests, to provide for the 4189  
following: 4190

(a) That the rate of the tax shall be increased by not 4191  
more than an additional three per cent on each transaction; 4192

(b) That all of the revenue from the increase in rate 4193  
shall be used by the municipal corporation for economic 4194  
development and tourism-related purposes. 4195

As used in division (B) (3) of this section, "eligible 4196

municipal corporation" means a municipal corporation that, on 4197  
the effective date of the amendment of this section by H.B. 49 4198  
of the 132nd general assembly, September 29, 2017, levied a tax 4199  
under division (B) (1) of this section at a rate of three per 4200  
cent and that is located in a county that, on that date, levied 4201  
a tax under division (A) of this section at a rate of three per 4202  
cent and that has, according to the most recent federal 4203  
decennial census, a population exceeding three hundred thousand 4204  
but not greater than three hundred fifty thousand. 4205

(C) For the purposes described in section 307.695 of the 4206  
Revised Code and to cover the costs of administering the tax, a 4207  
board of county commissioners of a county where a tax imposed 4208  
under division (A) (1) of this section is in effect may, by 4209  
resolution adopted within ninety days after July 15, 1985, by a 4210  
majority of the members of the board, levy an additional excise 4211  
tax not to exceed three per cent on transactions by which 4212  
lodging by a hotel is or is to be furnished to transient guests. 4213  
The tax authorized by this division shall be in addition to any 4214  
tax that is levied pursuant to division (A) of this section, but 4215  
it shall not apply to transactions subject to a tax levied by a 4216  
municipal corporation or township pursuant to the authorization 4217  
granted by division (A) of section 5739.08 of the Revised Code. 4218  
The board shall establish all regulations necessary to provide 4219  
for the administration and allocation of the tax. The 4220  
regulations may prescribe the time for payment of the tax, and 4221  
may provide for the imposition of a penalty or interest, or 4222  
both, for late payments, provided that the penalty does not 4223  
exceed ten per cent of the amount of tax due, and the rate at 4224  
which interest accrues does not exceed the rate per annum 4225  
prescribed pursuant to section 5703.47 of the Revised Code. All 4226  
revenues arising from the tax shall be expended in accordance 4227

with section 307.695 of the Revised Code. The board of county 4228  
commissioners of an eligible county as defined in section 4229  
307.695 of the Revised Code may, by resolution adopted by a 4230  
majority of the members of the board, amend the resolution 4231  
levying a tax under this division to provide that the revenue 4232  
from the tax shall be used by the board as described in division 4233  
(H) of section 307.695 of the Revised Code. A tax imposed under 4234  
this division shall remain in effect at the rate at which it is 4235  
imposed for the duration of the period during which any 4236  
agreement entered into by the board under section 307.695 of the 4237  
Revised Code is in effect, the duration of the period during 4238  
which any securities issued by the board under division (I) of 4239  
section 307.695 of the Revised Code are outstanding, or the 4240  
duration of the period during which the board owns a project as 4241  
defined in section 307.695 of the Revised Code, whichever 4242  
duration is longest. 4243

(D) For the purpose of providing contributions under 4244  
division (B) (1) of section 307.671 of the Revised Code to enable 4245  
the acquisition, construction, and equipping of a port authority 4246  
educational and cultural facility in the county and, to the 4247  
extent provided for in the cooperative agreement authorized by 4248  
that section, for the purpose of paying debt service charges on 4249  
bonds, or notes in anticipation of bonds, described in division 4250  
(B) (1) (b) of that section, a board of county commissioners, by 4251  
resolution adopted within ninety days after December 22, 1992, 4252  
by a majority of the members of the board, may levy an 4253  
additional excise tax not to exceed one and one-half per cent on 4254  
transactions by which lodging by a hotel is or is to be 4255  
furnished to transient guests. The excise tax authorized by this 4256  
division shall be in addition to any tax that is levied pursuant 4257  
to divisions (A), (B), and (C) of this section, to any excise 4258



tax levied pursuant to section 5739.08 of the Revised Code, and 4259  
to any excise tax levied pursuant to section 351.021 of the 4260  
Revised Code. The board of county commissioners shall establish 4261  
all regulations necessary to provide for the administration and 4262  
allocation of the tax that are not inconsistent with this 4263  
section or section 307.671 of the Revised Code. The regulations 4264  
may prescribe the time for payment of the tax, and may provide 4265  
for the imposition of a penalty or interest, or both, for late 4266  
payments, provided that the penalty does not exceed ten per cent 4267  
of the amount of tax due, and the rate at which interest accrues 4268  
does not exceed the rate per annum prescribed pursuant to 4269  
section 5703.47 of the Revised Code. All revenues arising from 4270  
the tax shall be expended in accordance with section 307.671 of 4271  
the Revised Code and division (D) of this section. The levy of a 4272  
tax imposed under this division may not commence prior to the 4273  
first day of the month next following the execution of the 4274  
cooperative agreement authorized by section 307.671 of the 4275  
Revised Code by all parties to that agreement. The tax shall 4276  
remain in effect at the rate at which it is imposed for the 4277  
period of time described in division (C) of section 307.671 of 4278  
the Revised Code for which the revenue from the tax has been 4279  
pledged by the county to the corporation pursuant to that 4280  
section, but, to any extent provided for in the cooperative 4281  
agreement, for no lesser period than the period of time required 4282  
for payment of the debt service charges on bonds, or notes in 4283  
anticipation of bonds, described in division (B) (1) (b) of that 4284  
section. 4285

(E) For the purpose of paying the costs of acquiring, 4286  
constructing, equipping, and improving a municipal educational 4287  
and cultural facility, including debt service charges on bonds 4288  
provided for in division (B) of section 307.672 of the Revised 4289

Code, and for any additional purposes determined by the county 4290  
in the resolution levying the tax or amendments to the 4291  
resolution, including subsequent amendments providing for paying 4292  
costs of acquiring, constructing, renovating, rehabilitating, 4293  
equipping, and improving a port authority educational and 4294  
cultural performing arts facility, as defined in section 307.674 4295  
of the Revised Code, and including debt service charges on bonds 4296  
provided for in division (B) of section 307.674 of the Revised 4297  
Code, the legislative authority of a county, by resolution 4298  
adopted within ninety days after June 30, 1993, by a majority of 4299  
the members of the legislative authority, may levy an additional 4300  
excise tax not to exceed one and one-half per cent on 4301  
transactions by which lodging by a hotel is or is to be 4302  
furnished to transient guests. The excise tax authorized by this 4303  
division shall be in addition to any tax that is levied pursuant 4304  
to divisions (A), (B), (C), and (D) of this section, to any 4305  
excise tax levied pursuant to section 5739.08 of the Revised 4306  
Code, and to any excise tax levied pursuant to section 351.021 4307  
of the Revised Code. The legislative authority of the county 4308  
shall establish all regulations necessary to provide for the 4309  
administration and allocation of the tax. The regulations may 4310  
prescribe the time for payment of the tax, and may provide for 4311  
the imposition of a penalty or interest, or both, for late 4312  
payments, provided that the penalty does not exceed ten per cent 4313  
of the amount of tax due, and the rate at which interest accrues 4314  
does not exceed the rate per annum prescribed pursuant to 4315  
section 5703.47 of the Revised Code. All revenues arising from 4316  
the tax shall be expended in accordance with section 307.672 of 4317  
the Revised Code and this division. The levy of a tax imposed 4318  
under this division shall not commence prior to the first day of 4319  
the month next following the execution of the cooperative 4320  
agreement authorized by section 307.672 of the Revised Code by 4321

all parties to that agreement. The tax shall remain in effect at 4322  
the rate at which it is imposed for the period of time 4323  
determined by the legislative authority of the county. That 4324  
period of time shall not exceed fifteen years, except that the 4325  
legislative authority of a county with a population of less than 4326  
two hundred fifty thousand according to the most recent federal 4327  
decennial census, by resolution adopted by a majority of its 4328  
members before the original tax expires, may extend the duration 4329  
of the tax for an additional period of time. The additional 4330  
period of time by which a legislative authority extends a tax 4331  
levied under this division shall not exceed fifteen years. 4332

(F) The legislative authority of a county that has levied 4333  
a tax under division (E) of this section may, by resolution 4334  
adopted within one hundred eighty days after January 4, 2001, by 4335  
a majority of the members of the legislative authority, amend 4336  
the resolution levying a tax under that division to provide for 4337  
the use of the proceeds of that tax, to the extent that it is no 4338  
longer needed for its original purpose as determined by the 4339  
parties to a cooperative agreement amendment pursuant to 4340  
division (D) of section 307.672 of the Revised Code, to pay 4341  
costs of acquiring, constructing, renovating, rehabilitating, 4342  
equipping, and improving a port authority educational and 4343  
cultural performing arts facility, including debt service 4344  
charges on bonds provided for in division (B) of section 307.674 4345  
of the Revised Code, and to pay all obligations under any 4346  
guaranty agreements, reimbursement agreements, or other credit 4347  
enhancement agreements described in division (C) of section 4348  
307.674 of the Revised Code. The resolution may also provide for 4349  
the extension of the tax at the same rate for the longer of the 4350  
period of time determined by the legislative authority of the 4351  
county, but not to exceed an additional twenty-five years, or 4352

the period of time required to pay all debt service charges on 4353  
bonds provided for in division (B) of section 307.672 of the 4354  
Revised Code and on port authority revenue bonds provided for in 4355  
division (B) of section 307.674 of the Revised Code. All 4356  
revenues arising from the amendment and extension of the tax 4357  
shall be expended in accordance with section 307.674 of the 4358  
Revised Code, this division, and division (E) of this section. 4359

(G) For purposes of a tax levied by a county, township, or 4360  
municipal corporation under this section or section 5739.08 of 4361  
the Revised Code, a board of county commissioners, board of 4362  
township trustees, or the legislative authority of a municipal 4363  
corporation may adopt a resolution or ordinance at any time 4364  
specifying that "hotel," as otherwise defined in section 5739.01 4365  
of the Revised Code, includes the following: 4366

(1) Establishments in which fewer than five rooms are used 4367  
for the accommodation of guests. 4368

(2) Establishments at which rooms are used for the 4369  
accommodation of guests regardless of whether each room is 4370  
accessible through its own keyed entry or several rooms are 4371  
accessible through the same keyed entry; and, in determining the 4372  
number of rooms, all rooms are included regardless of the number 4373  
of structures in which the rooms are situated or the number of 4374  
parcels of land on which the structures are located if the 4375  
structures are under the same ownership and the structures are 4376  
not identified in advertisements of the accommodations as 4377  
distinct establishments. For the purposes of division (G) (2) of 4378  
this section, two or more structures are under the same 4379  
ownership if they are owned by the same person, or if they are 4380  
owned by two or more persons the majority of the ownership 4381  
interests of which are owned by the same person. 4382

The resolution or ordinance may apply to a tax imposed 4383  
pursuant to this section prior to the adoption of the resolution 4384  
or ordinance if the resolution or ordinance so states, but the 4385  
tax shall not apply to transactions by which lodging by such an 4386  
establishment is provided to transient guests prior to the 4387  
adoption of the resolution or ordinance. 4388

(H) (1) As used in this division: 4389

(a) "Convention facilities authority" has the same meaning 4390  
as in section 351.01 of the Revised Code. 4391

(b) "Convention center" has the same meaning as in section 4392  
307.695 of the Revised Code. 4393

(2) Notwithstanding any contrary provision of division (D) 4394  
of this section, the legislative authority of a county with a 4395  
population of one million or more according to the most recent 4396  
federal decennial census that has levied a tax under division 4397  
(D) of this section may, by resolution adopted by a majority of 4398  
the members of the legislative authority, provide for the 4399  
extension of such levy and may provide that the proceeds of that 4400  
tax, to the extent that they are no longer needed for their 4401  
original purpose as defined by a cooperative agreement entered 4402  
into under section 307.671 of the Revised Code, shall be 4403  
deposited into the county general revenue fund. The resolution 4404  
shall provide for the extension of the tax at a rate not to 4405  
exceed the rate specified in division (D) of this section for a 4406  
period of time determined by the legislative authority of the 4407  
county, but not to exceed an additional forty years. 4408

(3) The legislative authority of a county with a 4409  
population of one million or more that has levied a tax under 4410  
division (A) (1) of this section may, by resolution adopted by a 4411

majority of the members of the legislative authority, increase 4412  
the rate of the tax levied by such county under division (A) (1) 4413  
of this section to a rate not to exceed five per cent on 4414  
transactions by which lodging by a hotel is or is to be 4415  
furnished to transient guests. Notwithstanding any contrary 4416  
provision of division (A) (1) of this section, the resolution may 4417  
provide that all collections resulting from the rate levied in 4418  
excess of three per cent, after deducting the real and actual 4419  
costs of administering the tax, shall be deposited in the county 4420  
general fund. 4421

(4) The legislative authority of a county with a 4422  
population of one million or more that has levied a tax under 4423  
division (A) (1) of this section may, by resolution adopted on or 4424  
before August 30, 2004, by a majority of the members of the 4425  
legislative authority, provide that all or a portion of the 4426  
proceeds of the tax levied under division (A) (1) of this 4427  
section, after deducting the real and actual costs of 4428  
administering the tax and the amounts required to be returned to 4429  
townships and municipal corporations with respect to the first 4430  
three per cent levied under division (A) (1) of this section, 4431  
shall be deposited in the county general fund, provided that 4432  
such proceeds shall be used to satisfy any pledges made in 4433  
connection with an agreement entered into under section 307.695 4434  
of the Revised Code. 4435

(5) No amount collected from a tax levied, extended, or 4436  
required to be deposited in the county general fund under 4437  
division (H) of this section shall be contributed to a 4438  
convention facilities authority, corporation, or other entity 4439  
created after July 1, 2003, for the principal purpose of 4440  
constructing, improving, expanding, equipping, financing, or 4441  
operating a convention center unless the mayor of the municipal 4442

corporation in which the convention center is to be operated by 4443  
that convention facilities authority, corporation, or other 4444  
entity has consented to the creation of that convention 4445  
facilities authority, corporation, or entity. Notwithstanding 4446  
any contrary provision of section 351.04 of the Revised Code, if 4447  
a tax is levied by a county under division (H) of this section, 4448  
the board of county commissioners of that county may determine 4449  
the manner of selection, the qualifications, the number, and 4450  
terms of office of the members of the board of directors of any 4451  
convention facilities authority, corporation, or other entity 4452  
described in division (H) (5) of this section. 4453

(6) (a) No amount collected from a tax levied, extended, or 4454  
required to be deposited in the county general fund under 4455  
division (H) of this section may be used for any purpose other 4456  
than paying the direct and indirect costs of constructing, 4457  
improving, expanding, equipping, financing, or operating a 4458  
convention center and for the real and actual costs of 4459  
administering the tax, unless, prior to the adoption of the 4460  
resolution of the legislative authority of the county 4461  
authorizing the levy, extension, increase, or deposit, the 4462  
county and the mayor of the most populous municipal corporation 4463  
in that county have entered into an agreement as to the use of 4464  
such amounts, provided that such agreement has been approved by 4465  
a majority of the mayors of the other municipal corporations in 4466  
that county. The agreement shall provide that the amounts to be 4467  
used for purposes other than paying the convention center or 4468  
administrative costs described in division (H) (6) (a) of this 4469  
section be used only for the direct and indirect costs of 4470  
capital improvements, including the financing of capital 4471  
improvements. 4472

(b) If the county in which the tax is levied has an 4473

association of mayors and city managers, the approval of that 4474  
association of an agreement described in division (H) (6) (a) of 4475  
this section shall be considered to be the approval of the 4476  
majority of the mayors of the other municipal corporations for 4477  
purposes of that division. 4478

(7) Each year, the auditor of state shall conduct an audit 4479  
of the uses of any amounts collected from taxes levied, 4480  
extended, or deposited under division (H) of this section and 4481  
shall prepare a report of the auditor of state's findings. The 4482  
auditor of state shall submit the report to the legislative 4483  
authority of the county that has levied, extended, or deposited 4484  
the tax, the speaker of the house of representatives, the 4485  
president of the senate, and the leaders of the minority parties 4486  
of the house of representatives and the senate. 4487

(I) (1) As used in this division: 4488

(a) "Convention facilities authority" has the same meaning 4489  
as in section 351.01 of the Revised Code. 4490

(b) "Convention center" has the same meaning as in section 4491  
307.695 of the Revised Code. 4492

(2) Notwithstanding any contrary provision of division (D) 4493  
of this section, the legislative authority of a county with a 4494  
population of one million two hundred thousand or more according 4495  
to the most recent federal decennial census or the most recent 4496  
annual population estimate published or released by the United 4497  
States census bureau at the time the resolution is adopted 4498  
placing the levy on the ballot, that has levied a tax under 4499  
division (D) of this section may, by resolution adopted by a 4500  
majority of the members of the legislative authority, provide 4501  
for the extension of such levy and may provide that the proceeds 4502



of that tax, to the extent that the proceeds are no longer 4503  
needed for their original purpose as defined by a cooperative 4504  
agreement entered into under section 307.671 of the Revised Code 4505  
and after deducting the real and actual costs of administering 4506  
the tax, shall be used for paying the direct and indirect costs 4507  
of constructing, improving, expanding, equipping, financing, or 4508  
operating a convention center. The resolution shall provide for 4509  
the extension of the tax at a rate not to exceed the rate 4510  
specified in division (D) of this section for a period of time 4511  
determined by the legislative authority of the county, but not 4512  
to exceed an additional forty years. 4513

(3) The legislative authority of a county with a 4514  
population of one million two hundred thousand or more that has 4515  
levied a tax under division (A)(1) of this section may, by 4516  
resolution adopted by a majority of the members of the 4517  
legislative authority, increase the rate of the tax levied by 4518  
such county under division (A)(1) of this section to a rate not 4519  
to exceed five per cent on transactions by which lodging by a 4520  
hotel is or is to be furnished to transient guests. 4521  
Notwithstanding any contrary provision of division (A)(1) of 4522  
this section, the resolution shall provide that all collections 4523  
resulting from the rate levied in excess of three per cent, 4524  
after deducting the real and actual costs of administering the 4525  
tax, shall be used for paying the direct and indirect costs of 4526  
constructing, improving, expanding, equipping, financing, or 4527  
operating a convention center. 4528

(4) The legislative authority of a county with a 4529  
population of one million two hundred thousand or more that has 4530  
levied a tax under division (A)(1) of this section may, by 4531  
resolution adopted on or before July 1, 2008, by a majority of 4532  
the members of the legislative authority, provide that all or a 4533

portion of the proceeds of the tax levied under division (A) (1) 4534  
of this section, after deducting the real and actual costs of 4535  
administering the tax and the amounts required to be returned to 4536  
townships and municipal corporations with respect to the first 4537  
three per cent levied under division (A) (1) of this section, 4538  
shall be used to satisfy any pledges made in connection with an 4539  
agreement entered into under section 307.695 of the Revised Code 4540  
or shall otherwise be used for paying the direct and indirect 4541  
costs of constructing, improving, expanding, equipping, 4542  
financing, or operating a convention center. 4543

(5) Any amount collected from a tax levied or extended 4544  
under division (I) of this section may be contributed to a 4545  
convention facilities authority created before July 1, 2005, but 4546  
no amount collected from a tax levied or extended under division 4547  
(I) of this section may be contributed to a convention 4548  
facilities authority, corporation, or other entity created after 4549  
July 1, 2005, unless the mayor of the municipal corporation in 4550  
which the convention center is to be operated by that convention 4551  
facilities authority, corporation, or other entity has consented 4552  
to the creation of that convention facilities authority, 4553  
corporation, or entity. 4554

(J) (1) Except as provided in division (J) (2) of this 4555  
section, money collected by a county and distributed under this 4556  
section to a convention and visitors' bureau in existence as of 4557  
June 30, 2013, the effective date of H.B. 59 of the 130th 4558  
general assembly, except for any such money pledged, as of that 4559  
effective date, to the payment of debt service charges on bonds, 4560  
notes, securities, or lease agreements, shall be used solely for 4561  
tourism sales, marketing and promotion, and their associated 4562  
costs, including, but not limited to, operational and 4563  
administrative costs of the bureau, sales and marketing, and 4564

maintenance of the physical bureau structure. 4565

(2) A convention and visitors' bureau that has entered 4566  
into an agreement under section 307.678 of the Revised Code may 4567  
use revenue it receives from a tax levied under division (A)(1) 4568  
of this section as described in division (E) of section 307.678 4569  
of the Revised Code. 4570

(K) The board of county commissioners of a county with a 4571  
population between one hundred three thousand and one hundred 4572  
seven thousand according to the most recent federal decennial 4573  
census, by resolution adopted by a majority of the members of 4574  
the board within six months after September 15, 2014, the 4575  
effective date of H.B. 483 of the 130th general assembly, may 4576  
levy a tax not to exceed three per cent on transactions by which 4577  
a hotel is or is to be furnished to transient guests. The 4578  
purpose of the tax shall be to pay the costs of expanding, 4579  
maintaining, or operating a soldiers' memorial and the costs of 4580  
administering the tax. All revenue arising from the tax shall be 4581  
credited to one or more special funds in the county treasury and 4582  
shall be spent solely for the purposes of paying those costs. 4583  
The board of county commissioners shall adopt all rules 4584  
necessary to provide for the administration of the tax subject 4585  
to the same limitations on imposing penalty or interest under 4586  
division (A)(1) of this section. 4587

As used in this division "soldiers' memorial" means a 4588  
memorial constructed and funded under Chapter 345. of the 4589  
Revised Code. 4590

(L) A board of county commissioners of an eligible county, 4591  
by resolution adopted by a majority of the members of the board, 4592  
may levy an excise tax at the rate of up to three per cent on 4593  
transactions by which lodging by a hotel is or is to be 4594

furnished to transient guests for the purpose of paying the 4595  
costs of permanent improvements at sites at which one or more 4596  
agricultural societies conduct fairs or exhibits, paying the 4597  
costs of maintaining or operating such permanent improvements, 4598  
and paying the costs of administering the tax. A resolution 4599  
adopted under this division shall direct the board of elections 4600  
to submit the question of the proposed lodging tax to the 4601  
electors of the county at a special election held on the date 4602  
specified by the board in the resolution, provided that the 4603  
election occurs not less than ninety days after a certified copy 4604  
of the resolution is transmitted to the board of elections. A 4605  
resolution submitted to the electors under this division shall 4606  
not go into effect unless it is approved by a majority of those 4607  
voting upon it. The resolution takes effect on the date the 4608  
board of county commissioners receives notification from the 4609  
board of elections of an affirmative vote. 4610

The tax shall remain in effect for the period specified in 4611  
the resolution, not to exceed five years. All revenue arising 4612  
from the tax shall be credited to one or more special funds in 4613  
the county treasury and shall be spent solely for the purposes 4614  
of paying the costs of such permanent improvements and 4615  
maintaining or operating the improvements. Revenue allocated for 4616  
the use of a county agricultural society may be credited to the 4617  
county agricultural society fund created in section 1711.16 of 4618  
the Revised Code upon appropriation by the board. If revenue is 4619  
credited to that fund, it shall be expended only as provided in 4620  
that section. 4621

The board of county commissioners shall adopt all rules 4622  
necessary to provide for the administration of the tax. The 4623  
rules may prescribe the time for payment of the tax, and may 4624  
provide for the imposition or penalty or interest, or both, for 4625

late payments, provided that the penalty does not exceed ten per 4626  
cent of the amount of tax due, and the rate at which interest 4627  
accrues does not exceed the rate per annum prescribed in section 4628  
5703.47 of the Revised Code. 4629

As used in this division, "eligible county" means a county 4630  
in which a county agricultural society or independent 4631  
agricultural society is organized under section 1711.01 or 4632  
1711.02 of the Revised Code, provided the agricultural society 4633  
owns a facility or site in the county at which an annual harness 4634  
horse race is conducted where one-day attendance equals at least 4635  
forty thousand attendees. 4636

(M) As used in this division, "eligible county" means a 4637  
county in which a tax is levied under division (A) of this 4638  
section at a rate of three per cent and whose territory includes 4639  
a part of Lake Erie the shoreline of which represents at least 4640  
fifty per cent of the linear length of the county's border with 4641  
other counties of this state. 4642

The board of county commissioners of an eligible county 4643  
that has entered into an agreement with a port authority in the 4644  
county under section 4582.56 of the Revised Code may levy an 4645  
additional lodging tax on transactions by which lodging by a 4646  
hotel is or is to be furnished to transient guests for the 4647  
purpose of financing lakeshore improvement projects constructed 4648  
or financed by the port authority under that section. The 4649  
resolution levying the tax shall specify the purpose of the tax, 4650  
the rate of the tax, which shall not exceed two per cent, and 4651  
the number of years the tax will be levied or that it will be 4652  
levied for a continuing period of time. The tax shall be 4653  
administered pursuant to the regulations adopted by the board 4654  
under division (A) of this section, except that all the proceeds 4655

of the tax levied under this division shall be pledged to the 4656  
payment of the costs, including debt charges, of lakeshore 4657  
improvements undertaken by a port authority pursuant to the 4658  
agreement under section 4582.56 of the Revised Code. No revenue 4659  
from the tax may be used to pay the current expenses of the port 4660  
authority. 4661

A resolution levying a tax under this division is subject 4662  
to referendum under sections 305.31 to 305.41 and 305.99 of the 4663  
Revised Code. 4664

(N) (1) (a) Notwithstanding division (A) of this section, 4665  
the board of county commissioners, board of township trustees, 4666  
or legislative authority of any county, township, or municipal 4667  
corporation that levies a lodging tax on ~~the effective date of~~ 4668  
~~the amendment of this section September 29, 2017,~~ and in which 4669  
any part of a tourism development district is located on or 4670  
after that date shall amend the ordinance or resolution levying 4671  
the tax to require either of the following: 4672

~~(a)~~ (i) In the case of a tax levied by a county, that all 4673  
tourism development district lodging tax proceeds from that tax 4674  
be used exclusively to foster and develop tourism in the tourism 4675  
development district; 4676

~~(b)~~ (ii) In the case of a tax levied by a township or 4677  
municipal corporation, that all tourism development district 4678  
lodging tax proceeds from that tax be used exclusively to foster 4679  
and develop tourism in the tourism development district. 4680

~~(2)~~ (b) Notwithstanding division (A) of this section, any 4681  
ordinance or resolution levying a lodging tax adopted on or 4682  
after ~~the effective date of the amendment of this section~~ 4683  
September 29, 2017, by a county, township, or municipal 4684

corporation in which any part of a tourism development district 4685  
is located on or after that date shall require that all tourism 4686  
development district lodging tax proceeds from that tax be used 4687  
exclusively to foster and develop tourism in the tourism 4688  
development district. 4689

~~(3)~~~~(c)~~ A county shall not use any of the proceeds 4690  
described in division (N) (1) (a) (i) or (N) ~~(2)~~ ~~(1)~~ (b) of this 4691  
section unless the convention and visitors' bureau operating 4692  
within the county approves the manner in which such proceeds are 4693  
used to foster and develop tourism in the tourism development 4694  
district. Upon obtaining such approval, the county may pay such 4695  
proceeds to the bureau to use for the agreed-upon purpose. 4696

A municipal corporation or township shall not use any of 4697  
the proceeds described in division (N) (1) ~~(b)~~ ~~(a)~~ (ii) or (N) ~~(2)~~ 4698  
(1) (b) of this section unless the convention and visitors' 4699  
bureau operating within the municipal corporation or township 4700  
approves the manner in which such proceeds are used to foster 4701  
and develop tourism in the tourism development district. Upon 4702  
obtaining such approval, the municipal corporation or township 4703  
may pay such proceeds to the bureau to use for the agreed-upon 4704  
purpose. 4705

~~(4)~~ (2) (a) Notwithstanding division (A) of this section, 4706  
the board of county commissioners of an eligible county that 4707  
levies a lodging tax on the effective date of the amendment of 4708  
this section may amend the resolution levying that tax to 4709  
require that all or a portion of the proceeds of that tax 4710  
otherwise required to be spent solely to make contributions to 4711  
the convention and visitors' bureau operating within the county 4712  
shall be used to foster and develop tourism in a tourism 4713  
development district. 4714

(b) Notwithstanding division (A) of this section, the 4715  
board of county commissioners of an eligible county that adopts 4716  
a resolution levying a lodging tax on or after the effective 4717  
date of the amendment of this section may require that all or a 4718  
portion of the proceeds of that tax otherwise required to be 4719  
spent solely to make contributions to the convention and 4720  
visitors' bureau operating within the county pursuant to 4721  
division (A) of this section shall be used to foster and develop 4722  
tourism in a tourism development district. 4723

(c) A county shall not use any of the proceeds in the 4724  
manner described in division (N) (2) (a) or (b) of this section 4725  
unless the convention and visitors' bureau operating within the 4726  
county approves the manner in which such proceeds are used to 4727  
foster and develop tourism in the tourism development district. 4728  
Upon obtaining such approval, the county may pay such proceeds 4729  
to the bureau to use for the agreed upon purpose. 4730

(3) As used in division (N) of this section: 4731

(a) "Tourism development district" means a district 4732  
designated by a municipal corporation under section 715.014 of 4733  
the Revised Code or by a township under section 503.56 of the 4734  
Revised Code. 4735

(b) "Lodging tax" means a tax levied pursuant to this 4736  
section or section 5739.08 of the Revised Code. 4737

(c) "Tourism development district lodging tax proceeds" 4738  
means all proceeds of a lodging tax derived from transactions by 4739  
which lodging by a hotel located in a tourism development 4740  
district is or is to be provided to transient guests. 4741

(d) "Eligible county" has the same meaning as in section 4742  
307.678 of the Revised Code. 4743



Sec. 5739.213. (A) As used in this section: 4744

(1) "Tourism development district" means a tourism 4745  
development district designated by a township or municipal 4746  
corporation under section 503.56 or 715.014 of the Revised Code, 4747  
respectively. 4748

(2) "Incremental sales tax growth" means one of the 4749  
following: 4750

(a) For a county, the amount of revenue from a tax levied 4751  
under section 5739.021 or 5739.026 of the Revised Code, except 4752  
for a tax levied under section 5739.021 of the Revised Code for 4753  
the purpose of supporting criminal and administrative justice 4754  
services, and received by the county under division (B) of 4755  
section 5739.21 of the Revised Code from vendors located within 4756  
a tourism development district during the preceding calendar 4757  
year minus the amount of such revenue so received by the county 4758  
during the calendar year ending immediately before the date the 4759  
district is designated; 4760

(b) For a transit authority, the amount of revenue from a 4761  
tax levied under section 5739.023 of the Revised Code received 4762  
by the transit authority under division (B) of section 5739.21 4763  
of the Revised Code from vendors located within a tourism 4764  
development district during the preceding calendar year minus 4765  
the amount of such revenue so received by the transit authority 4766  
during the calendar year ending immediately before the date the 4767  
district is designated. 4768

(3) The "fiscal officer" of a municipal corporation means 4769  
the city auditor, village clerk, or other municipal officer 4770  
having the duties and functions of a city auditor or village 4771  
clerk. 4772

(B) (1) The legislative authority of a municipal corporation or board of trustees of a township that has designated a tourism development district may adopt a resolution or ordinance expressing the legislative authority's or board's intent to receive annual payments from the county or transit authority whose territory overlaps with the territory of that district equal to the incremental sales tax growth from vendors located in the district. The legislative authority or board shall certify the ordinance or resolution to the board of county commissioners or transit authority. The resolution shall specify the municipal corporation's or township's intent to receive such payments and describe the boundaries of the tourism development district. That description shall include sufficient information for the county or transit authority to determine if the address of a vendor is within the boundaries of the district.

(2) The board of county commissioners, within thirty days after receiving a certification under division (B) (1) of this section, may adopt and certify to that municipal corporation or township a resolution requiring the county to make payments to the municipal corporation or township under division (B) (4) of this section. The resolution shall prescribe the date by which the county annually shall make such payments, including the year of the first such payment. The resolution may prescribe a date or a period of time after which no such payments shall be made.

(3) The transit authority, within thirty days after receiving a certification under division (B) (1) of this section, may adopt and certify to that municipal corporation or township a resolution requiring the transit authority to make payments to the municipal corporation or township under division (B) (4) of this section. The resolution shall prescribe the date by which the transit authority annually shall make such payments,

including the year of the first such payment. 4804

(4) A county or transit authority certifying a resolution 4805  
under division (B) (2) or (3) of this section, respectively, 4806  
shall annually pay from its general fund to the municipal 4807  
corporation or township that designated the tourism development 4808  
district an amount equal to the county's or transit authority's 4809  
incremental sales tax growth from vendors located in the tourism 4810  
development district. Payments made by a county shall not be 4811  
made after the date or period of time prescribed in the 4812  
resolution for ending those payments if such a date or period is 4813  
so prescribed. 4814

(C) A municipal corporation or township shall use revenue 4815  
received under this section exclusively for fostering and 4816  
developing tourism in the tourism development district. 4817

(D) On or before the annual date prescribed in a 4818  
resolution adopted under division (B) (2) or (3) of this section, 4819  
the fiscal officer of a municipal corporation or township 4820  
receiving revenue from a county or transit authority under this 4821  
section shall certify a list of vendors located within the 4822  
tourism development district to the county or transit authority, 4823  
which shall include the name, address, and vendor's license 4824  
number for each vendor. The board of county commissioners or 4825  
transit authority required to make payments under this section 4826  
may require vendors located within the tourism development 4827  
district to report their taxable sales and other necessary 4828  
information to the county or transit authority for the purposes 4829  
of calculating incremental sales tax growth. 4830

(E) If a municipal corporation or township receiving 4831  
revenue under this section increases the territory of a tourism 4832  
development district, the legislative authority of the municipal 4833

corporation or board of township trustees shall certify a copy 4834  
of the resolution or ordinance expanding the territory of the 4835  
district to the county or transit authority making payments 4836  
under this section. That ordinance or resolution shall describe 4837  
the boundaries of the tourism development district with 4838  
sufficient information for the county or transit authority to 4839  
determine if the address of a vendor is within the boundaries of 4840  
the district. Upon receipt of such an ordinance or resolution, 4841  
the county or transit authority shall recalculate its payments 4842  
to the municipal corporation or township under division (B) of 4843  
this section, except that "incremental sales tax growth" shall 4844  
mean, in the context of the additional territory added to the 4845  
tourism development district, the amount of revenue from taxes 4846  
levied under sections 5739.021 and 5739.026 or section 5739.023 4847  
of the Revised Code received by the county or transit authority 4848  
under division (B) of section 5739.21 of the Revised Code from 4849  
vendors located within the tourism development district during 4850  
the preceding calendar year minus the amount of such revenue so 4851  
received by the county or transit authority ending before the 4852  
date the territory is added to an existing district. 4853

**Sec. 5902.02.** The duties of the director of veterans 4854  
services shall include the following: 4855

(A) Furnishing the veterans service commissions of all 4856  
counties of the state copies of the state laws, rules, and 4857  
legislation relating to the operation of the commissions and 4858  
their offices; 4859

(B) Upon application, assisting the general public in 4860  
obtaining records of vital statistics pertaining to veterans or 4861  
their dependents; 4862

(C) Adopting rules pursuant to Chapter 119. of the Revised 4863

Code pertaining to minimum qualifications for hiring, 4864  
certifying, and accrediting county veterans service officers, 4865  
pertaining to their required duties, and pertaining to 4866  
revocation of the certification of county veterans service 4867  
officers; 4868

(D) Adopting rules pursuant to Chapter 119. of the Revised 4869  
Code for the education, training, certification, and duties of 4870  
veterans service commissioners and for the revocation of the 4871  
certification of a veterans service commissioner; 4872

(E) Developing and monitoring programs and agreements 4873  
enhancing employment and training for veterans in single or 4874  
multiple county areas; 4875

(F) Developing and monitoring programs and agreements to 4876  
enable county veterans service commissions to address 4877  
homelessness, indigency, and other veteran-related issues 4878  
individually or jointly; 4879

(G) Developing and monitoring programs and agreements to 4880  
enable state agencies, individually or jointly, that provide 4881  
services to veterans, including the veterans' homes operated 4882  
under Chapter 5907. of the Revised Code and the director of job 4883  
and family services, to address homelessness, indigency, 4884  
employment, and other veteran-related issues; 4885

(H) Establishing and providing statistical reporting 4886  
formats and procedures for county veterans service commissions; 4887

(I) Publishing electronically a listing of county veterans 4888  
service offices and county veterans service commissioners. The 4889  
listing shall include the expiration dates of commission 4890  
members' terms of office and the organizations they represent; 4891  
the names, addresses, and telephone numbers of county veterans 4892

service offices; and the addresses and telephone numbers of the 4893  
Ohio offices and headquarters of state and national veterans 4894  
service organizations. 4895

(J) Establishing a veterans advisory committee to advise 4896  
and assist the department of veterans services in its duties. 4897  
Members shall include a member of the national guard association 4898  
of the United States who is a resident of this state, a member 4899  
of the military officers association of America who is a 4900  
resident of this state, a state representative of 4901  
congressionally chartered veterans organizations referred to in 4902  
section 5901.02 of the Revised Code, a representative of any 4903  
other congressionally chartered state veterans organization that 4904  
has at least one veterans service commissioner in the state, 4905  
three representatives of the Ohio state association of county 4906  
veterans service commissioners, who shall have a combined vote 4907  
of one, three representatives of the state association of county 4908  
veterans service officers, who shall have a combined vote of 4909  
one, one representative of the county commissioners association 4910  
of Ohio, who shall be a county commissioner not from the same 4911  
county as any of the other county representatives, a 4912  
representative of the advisory committee on women veterans, a 4913  
representative of a labor organization, and a representative of 4914  
the office of the attorney general. The department of veterans 4915  
services shall submit to the advisory committee proposed rules 4916  
for the committee's operation. The committee may review and 4917  
revise these proposed rules prior to submitting them to the 4918  
joint committee on agency rule review. 4919

(K) Adopting, with the advice and assistance of the 4920  
veterans advisory committee, policy and procedural guidelines 4921  
that the veterans service commissions shall adhere to in the 4922  
development and implementation of rules, policies, procedures, 4923

and guidelines for the administration of Chapter 5901. of the 4924  
Revised Code. The department of veterans services shall adopt no 4925  
guidelines or rules regulating the purposes, scope, duration, or 4926  
amounts of financial assistance provided to applicants pursuant 4927  
to sections 5901.01 to 5901.15 of the Revised Code. The director 4928  
of veterans services may obtain opinions from the office of the 4929  
attorney general regarding rules, policies, procedures, and 4930  
guidelines of the veterans service commissions and may enforce 4931  
compliance with Chapter 5901. of the Revised Code. 4932

(L) Receiving copies of form DD214 filed in accordance 4933  
with the director's guidelines adopted under division (L) of 4934  
this section from members of veterans service commissions 4935  
appointed under section 5901.02 and from county veterans service 4936  
officers employed under section 5901.07 of the Revised Code; 4937

(M) Developing and maintaining and improving a resource, 4938  
such as a telephone answering point or a web site, by means of 4939  
which veterans and their dependents, through a single portal, 4940  
can access multiple sources of information and interaction with 4941  
regard to the rights of, and the benefits available to, veterans 4942  
and their dependents. The director of veterans services may 4943  
enter into agreements with state and federal agencies, with 4944  
agencies of political subdivisions, with state and local 4945  
instrumentalities, and with private entities as necessary to 4946  
make the resource as complete as is possible. 4947

(N) Planning, organizing, advertising, and conducting 4948  
outreach efforts, such as conferences and fairs, at which 4949  
veterans and their dependents may meet, learn about the 4950  
organization and operation of the department of veterans 4951  
services and of veterans service commissions, and obtain 4952  
information about the rights of, and the benefits and services 4953

available to, veterans and their dependents; 4954

(O) Advertising, in print, on radio and television, and 4955  
otherwise, the rights of, and the benefits and services 4956  
available to, veterans and their dependents; 4957

(P) Developing and advocating improved benefits and 4958  
services for, and improved delivery of benefits and services to, 4959  
veterans and their dependents; 4960

(Q) Searching for, identifying, and reviewing statutory 4961  
and administrative policies that relate to veterans and their 4962  
dependents and reporting to the general assembly statutory and 4963  
administrative policies that should be consolidated in whole or 4964  
in part within the organization of the department of veterans 4965  
services to unify funding, delivery, and accounting of statutory 4966  
and administrative policy expressions that relate particularly 4967  
to veterans and their dependents; 4968

(R) Encouraging veterans service commissions to innovate 4969  
and otherwise to improve efficiency in delivering benefits and 4970  
services to veterans and their dependents and to report 4971  
successful innovations and efficiencies to the director of 4972  
veterans services; 4973

(S) Publishing and encouraging adoption of successful 4974  
innovations and efficiencies veterans service commissions have 4975  
achieved in delivering benefits and services to veterans and 4976  
their dependents; 4977

(T) Establishing advisory committees, in addition to the 4978  
veterans advisory committee established under division (K) of 4979  
this section, on veterans issues; 4980

(U) Developing and maintaining a relationship with the 4981  
United States department of veterans affairs, seeking optimal 4982



federal benefits and services for Ohio veterans and their dependents, and encouraging veterans service commissions to maximize the federal benefits and services to which veterans and their dependents are entitled;

(V) Developing and maintaining relationships with the several veterans organizations, encouraging the organizations in their efforts at assisting veterans and their dependents, and advocating for adequate state subsidization of the organizations;

(W) Requiring the several veterans organizations that receive funding from the state annually, not later than the thirtieth day of July, to report to the director of veterans services and prescribing the form and content of the report;

(X) Reviewing the reports submitted to the director under division (W) of this section within thirty days of receipt and informing the veterans organization of any deficiencies that exist in the organization's report and that funding will not be released until the deficiencies have been corrected and a satisfactory report submitted;

(Y) ~~Advising the director of budget and management~~  
Releasing funds and processing payments to veterans organizations when a report submitted to the director under division (W) of this section has been reviewed and determined to be satisfactory;

(Z) Furnishing copies of all reports that the director of veterans services has determined have been submitted satisfactorily under division (W) of this section to the chairperson of the finance committees of the general assembly;

(AA) Investigating complaints against county veterans

services commissioners and county veterans service officers if 5012  
the director reasonably believes the investigation to be 5013  
appropriate and necessary; 5014

(BB) Developing and maintaining a web site that is 5015  
accessible by veterans and their dependents and provides a link 5016  
to the web site of each state agency that issues a license, 5017  
certificate, or other authorization permitting an individual to 5018  
engage in an occupation or occupational activity; 5019

(CC) Encouraging state agencies to conduct outreach 5020  
efforts through which veterans and their dependents can learn 5021  
about available job and education benefits; 5022

(DD) Informing state agencies about changes in statutes 5023  
and rules that affect veterans and their dependents; 5024

(EE) Assisting licensing agencies in adopting rules under 5025  
section 5903.03 of the Revised Code; 5026

(FF) Administering the provision of grants from the 5027  
military injury relief fund under section 5902.05 of the Revised 5028  
Code; 5029

(GG) Taking any other actions required by this chapter. 5030

**Section 2.** That existing sections 107.036, 122.174, 5031  
307.678, 311.29, 1901.32, 1907.53, 3309.374, 3333.051, 5595.04, 5032  
5595.13, 5709.48, 5709.49, 5709.50, 5725.98, 5729.98, 5733.40, 5033  
5739.01, 5739.09, 5739.213, and 5902.02 and sections 126.211 and 5034  
3345.58 of the Revised Code are hereby repealed. 5035

**Section 3.** (A) "Eligible sponsor" means a community school 5036  
sponsor, as defined in section 3314.02 of the Revised Code, to 5037  
which both of the following conditions apply: 5038

(1) The sponsor received a score of "3" or higher or a 5039

grade of "B" or higher on the academic performance component of 5040  
the sponsor rating under division (B) (1) (a) of section 3314.016 5041  
of the Revised Code for the 2015-2016 school year. 5042

(2) The sponsor has appealed its overall rating under that 5043  
section for the 2015-2016 school year. 5044

(B) Notwithstanding section 3314.016 of the Revised Code, 5045  
the rating an eligible sponsor received for the 2015-2016 school 5046  
year shall be considered a rating of "ineffective" and shall 5047  
count as such for purposes of division (B) of section 3314.016 5048  
of the Revised Code, and the State Board of Education shall take 5049  
no further action on the eligible sponsor's appeal. 5050

(C) Nothing in this section shall affect the operation of 5051  
section 3314.016 of the Revised Code on an eligible sponsor with 5052  
respect to any rating under that section received after the 5053  
2015-2016 school year. 5054

**Section 4.** (A) As used in this section: 5055

(1) "Total resources" means, for the purpose of 5056  
calculating the payments to be made to school districts under 5057  
division (B) of this section, the sum of the amounts described 5058  
in divisions (A) (1) (a) to (f) of this section less any reduction 5059  
required under division (E) of this section. 5060

(a) The state education aid for fiscal year 2017; 5061

(b) The sum of the payments received by the district in 5062  
fiscal year 2017 under divisions (C) (1) and (D) of section 5063  
5709.92 of the Revised Code; 5064

(c) The district's taxes charged and payable against all 5065  
property on the tax list of real and public utility property for 5066  
current expense purposes for tax year 2016, including taxes 5067

charged and payable from emergency levies charged and payable 5068  
under sections 5705.194 to 5705.197 of the Revised Code, 5069  
excluding taxes levied for joint vocational school district 5070  
purposes or levied under section 5705.23 of the Revised Code; 5071

(d) Revenue received during calendar year 2016 from an 5072  
income tax levied under Chapter 5748. of the Revised Code; 5073

(e) Distributions received during calendar year 2016 from 5074  
taxes levied under section 718.09 or 718.10 of the Revised Code; 5075

(f) Distributions received during fiscal year 2017 from 5076  
the gross casino revenue county student fund. 5077

(2) "Total resources" means, for the purpose of 5078  
calculating the payments to be made to joint vocational school 5079  
districts under divisions (B) and (D) of this section, the sum 5080  
of the amounts described in divisions (A) (2) (a) to (d) of this 5081  
section less any reduction required under division (E) of this 5082  
section. 5083

(a) The state education aid for fiscal year 2017; 5084

(b) The sum of the payments received by the district in 5085  
fiscal year 2017 under division (C) (1) of section 5709.92 of the 5086  
Revised Code; 5087

(c) The district's taxes charged and payable against all 5088  
property on the tax list of real and public utility property for 5089  
current expense purposes for tax year 2016, including taxes 5090  
charged and payable from emergency levies charged and payable 5091  
under sections 5705.194 to 5705.197 of the Revised Code; 5092

(d) Distributions received during fiscal year 2017 from 5093  
the gross casino revenue county student fund. 5094

(3) (a) "State education aid" for a school district means 5095

the sum of state amounts computed for the district under 5096  
sections 3317.022 and 3317.0212 of the Revised Code after any 5097  
amounts are added or subtracted under Section 263.230 of Am. 5098  
Sub. H.B. 64 of the 131st General Assembly, entitled 5099  
"TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL 5100  
DISTRICTS." 5101

(b) "State education aid" for a joint vocational district 5102  
means the amount computed for the district under section 3317.16 5103  
of the Revised Code after any amounts are added or subtracted 5104  
under Section 263.240 of Am. Sub. H.B. 64 of the 131st General 5105  
Assembly, entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL 5106  
DISTRICTS." 5107

(B) (1) In fiscal year 2018, if the amount described in 5108  
division (B) (2) of this section is greater than the amount a 5109  
school district or joint vocational school district will receive 5110  
under division (C) (2) of section 5709.92 of the Revised Code, a 5111  
supplemental payment shall be made to the district equal to the 5112  
difference between the amount described in division (B) (2) of 5113  
this section and the amount the district receives under division 5114  
(C) (2) of section 5709.92 of the Revised Code. 5115

(2) The difference obtained by subtracting the amount 5116  
described in division (B) (2) (b) of this section from the amount 5117  
described in division (B) (2) (a) of this section. 5118

(a) The sum of the payments received by the district in 5119  
fiscal year 2017 under division (C) (1) (b) of section 5709.92 of 5120  
the Revised Code and Section 263.325 of Am. Sub. H.B. 64 of the 5121  
131st General Assembly, as amended by Sub. S.B. 208 of the 131st 5122  
General Assembly; 5123

(b) Three and one-half per cent of the district's total 5124

resources. 5125

(C) (1) In fiscal year 2019, if the amount described in 5126  
division (C) (2) of this section is greater than the amount a 5127  
school district other than a joint vocational school district 5128  
will receive under division (C) (2) of section 5709.92 of the 5129  
Revised Code, a supplemental payment shall be made to the 5130  
district equal to the difference between the amount described in 5131  
division (C) (2) of this section and the amount the district 5132  
receives under division (C) (2) of section 5709.92 of the Revised 5133  
Code. 5134

(2) The difference obtained by subtracting the amount 5135  
described in division (C) (2) (b) of this section from the amount 5136  
described in division (C) (2) (a) of this section. 5137

(a) The sum of the payments received by the district under 5138  
this section and division (C) (2) of section 5709.92 of the 5139  
Revised Code in fiscal year 2018; 5140

(b) One-sixteenth of one per cent of the average of the 5141  
total taxable value of the district for tax years 2014, 2015, 5142  
and 2016. 5143

(D) (1) In fiscal year 2019, if the amount described in 5144  
division (D) (2) of this section is greater than the amount a 5145  
joint vocational school district will receive under division (C) 5146  
(2) of section 5709.92 of the Revised Code, a supplemental 5147  
payment shall be made to the district equal to the difference 5148  
between the amount described in division (D) (2) of this section 5149  
and the amount the district receives under division (C) (2) of 5150  
section 5709.92 of the Revised Code. 5151

(2) The difference obtained by subtracting the amount 5152  
described in division (D) (2) (b) of this section from the amount 5153

described in division (D) (2) (a) of this section. 5154

(a) The sum of the payments received by the district under 5155  
this section and division (C) (2) of section 5709.92 of the 5156  
Revised Code in fiscal year 2018; 5157

(b) Three and one-half per cent of the district's total 5158  
resources. 5159

(E) "Total resources" used to compute payments under 5160  
divisions (B) and (D) of this section shall be reduced to the 5161  
extent that payments distributed in fiscal year 2017 were 5162  
attributable to levies no longer charged and payable for tax 5163  
year 2016. 5164

**Section 5.** The amendment by this act of section 5733.40 of 5165  
the Revised Code is intended to clarify the law as it existed 5166  
before the enactment of this act and shall be construed 5167  
accordingly. The amendment shall apply to taxable years 5168  
beginning on or after January 1, 2013. 5169

**Section 6.** All items in this act are hereby appropriated 5170  
as designated out of any moneys in the state treasury to the 5171  
credit of the designated fund. For all appropriations made in 5172  
this act, those in the first column are for fiscal year 2018 and 5173  
those in the second column are for fiscal year 2019. The 5174  
appropriations made in this act are in addition to any other 5175  
appropriations made for the FY 2018-2019 biennium. 5176

**Section 7.** EDU DEPARTMENT OF EDUCATION 5177

GENERAL REVENUE FUND 5178

GRF 200545 Career-Technical \$ 162,200 \$ 162,000 5179

Education 5180

Enhancements			5181
TOTAL GRF General Revenue Fund	\$ 162,200	\$ 162,000	5182
TOTAL ALL BUDGET FUND GROUPS	\$ 162,200	\$ 162,000	5183
CAREER-TECHNICAL EDUCATION ENHANCEMENTS			5184
Of the foregoing appropriation item 200545, Career-			5185
Technical Education Enhancements, up to \$162,200 in fiscal year			5186
2018 and up to \$162,000 in fiscal year 2019 shall be distributed			5187
to the Cleveland Municipal School District and the Cincinnati			5188
City School District to be used for a VoAg program in one at-			5189
risk nonvocational school in each district. The amount			5190
distributed to the Cleveland Municipal School District shall be			5191
equal to \$78,600 in fiscal year 2018 and \$78,500 in fiscal year			5192
2019 minus the funding allocated to the district under division			5193
(A) (8) of section 3317.022 of the Revised Code for the students			5194
participating in the program. The amount distributed to the			5195
Cincinnati City School District shall be equal to \$83,600 in			5196
fiscal year 2018 and \$83,500 in fiscal year 2019 minus the			5197
funding allocated to the district under division (A) (8) of			5198
section 3317.022 of the Revised Code for the students			5199
participating in the program.			5200
<b>Section 8. BOR DEPARTMENT OF HIGHER EDUCATION</b>			5201
GENERAL REVENUE FUND			5202
GRF 235511 Cooperative Extension	\$ 141,244	\$ 148,136	5203
Service			5204
TOTAL GRF General Revenue Fund	\$ 141,244	\$ 148,136	5205
TOTAL ALL BUDGET FUND GROUPS	\$ 141,244	\$ 148,136	5206
COOPERATIVE EXTENSION SERVICE			5207



Of the foregoing appropriation item 235511, Cooperative 5208  
Extension Service, \$134,244 in fiscal year 2018 and \$141,136 in 5209  
fiscal year 2019 shall be used to support salaries and benefits 5210  
for one 4-H Club at an elementary school in Cleveland and one 4- 5211  
H Club at an elementary school in Cincinnati. 5212

Of the foregoing appropriation item 235511, Cooperative 5213  
Extension Service, \$7,000 in each fiscal year shall be used to 5214  
support mileage, telephone, supplies, and classroom activities 5215  
costs at 4-H Clubs in Cleveland and Cincinnati. Seventy per cent 5216  
of this amount shall be spent directly in relation to student 5217  
involvement in 4-H. 5218

**Section 9.** Within the limits set forth in this act, the 5219  
Director of Budget and Management shall establish accounts 5220  
indicating the source and amount of funds for each appropriation 5221  
made in this act, and shall determine the form and manner in 5222  
which appropriation accounts shall be maintained. Expenditures 5223  
from appropriations contained in this act shall be accounted for 5224  
as though made in Am. Sub. H.B. 49 of the 132nd General 5225  
Assembly. 5226

The appropriations made in this act are subject to all 5227  
provisions of Am. Sub. H.B. 49 of the 132nd General Assembly 5228  
that are generally applicable to such appropriations. 5229

**Section 10.** That Sections 259.100, 265.220, 265.233, 5230  
291.20, 297.10, 381.371, 395.10, 395.20, 413.50, and 512.12 of 5231  
H.B. 49 of the 132nd General Assembly be amended to read as 5232  
follows: 5233

**Sec. 259.100.** LAKES IN ECONOMIC DISTRESS REVOLVING LOAN 5234  
PROGRAM 5235

(A) On July 1, 2017, or as soon as possible thereafter, 5236

the Director of Development Services shall certify to the 5237  
Director of Budget and Management the amount of the unexpended, 5238  
unencumbered balance of the foregoing appropriation item 195546, 5239  
Lakes in Economic Distress Revolving Loan Program, to be 5240  
reappropriated in fiscal year 2018. The amount certified is 5241  
hereby reappropriated to the foregoing appropriation item in 5242  
fiscal year 2018 for the same purpose or for grants to support 5243  
stormwater drainage infrastructure improvements at the Buckeye 5244  
Lake Dam or for grants to complete a stormwater drainage study 5245  
at the Buckeye Lake Dam, notwithstanding anything to the 5246  
contrary in section 122.641 of the Revised Code. 5247

(B) On July 1, 2017, or as soon as possible thereafter, 5248  
the Director of Development Services shall certify to the 5249  
Director of Budget and Management the amount equaling the 5250  
unexpended, unencumbered balance of the portion of the foregoing 5251  
appropriation item 195407, Travel and Tourism, that was 5252  
earmarked for grants to assist businesses and other entities 5253  
adversely affected due to economic circumstances that result in 5254  
the declaration of a lake as an area under economic distress by 5255  
the Director of Natural Resources pursuant to section 122.641 of 5256  
the Revised Code. The amount certified is hereby reappropriated 5257  
to the foregoing appropriation item in fiscal year 2018 for the 5258  
same purpose, provided that grants awarded under this division 5259  
shall meet the same eligibility requirements as those governing 5260  
loans under the Lakes in Economic Distress Revolving Loan 5261  
Program, pursuant to division (C) of section 122.641 of the 5262  
Revised Code. 5263

**Sec. 265.220.** TEMPORARY TRANSITIONAL AID FOR CITY, LOCAL, 5264  
AND EXEMPTED VILLAGE SCHOOL DISTRICTS 5265

(A) The Department of Education shall distribute funds 5266

within appropriation item 200550, Foundation Funding, for	5267
temporary transitional aid in each fiscal year to each	5268
qualifying city, local, and exempted village school district.	5269
(1) For fiscal years 2018 and 2019, the Department shall	5270
pay temporary transitional aid to each city, local, and exempted	5271
village school district according to the following formula:	5272
(The district's transitional aid guarantee base x the	5273
district's transitional aid guarantee base percentage) - the	5274
district's foundation funding for the guarantee	5275
If the computation made under this division results in a	5276
negative number, the district's funding under this division	5277
shall be zero.	5278
(2) As used in this section, "foundation funding for the	5279
guarantee" for each city, local, and exempted village school	5280
district, for fiscal year 2018, equals the sum of the following	5281
amounts for that fiscal year:	5282
(a) The opportunity grant under division (A) (1) of section	5283
3317.022 of the Revised Code;	5284
(b) Targeted assistance funds under division (A) (2) of	5285
section 3317.022 of the Revised Code;	5286
(c) Additional state aid for special education and related	5287
services under division (A) (3) of section 3317.022 of the	5288
Revised Code;	5289
(d) Kindergarten through third grade literacy funds under	5290
division (A) (4) of section 3317.022 of the Revised Code;	5291
(e) Economically disadvantaged funds under division (A) (5)	5292
of section 3317.022 of the Revised Code;	5293

(f) Limited English proficiency funds under division (A)	5294
(6) of section 3317.022 of the Revised Code;	5295
(g) Gifted identification and unit funds under division	5296
(A) (7) of section 3317.022 of the Revised Code;	5297
(h) Capacity aid funds under division (A) (10) of section	5298
3317.022 of the Revised Code;	5299
(i) The graduation bonus under division (A) (11) of section	5300
3317.022 of the Revised Code;	5301
(j) The third grade reading bonus under division (A) (12)	5302
of section 3317.022 of the Revised Code;	5303
(k) Transportation funds under divisions (E) and (F) of	5304
section 3317.0212 of the Revised Code and division (D) (2) of	5305
section 3314.091 of the Revised Code;	5306
(l) Transportation supplement funds under division (G) of	5307
section 3317.0212 of the Revised Code.	5308
(3) As used in this section, "foundation funding for the	5309
guarantee" for each city, local, and exempted village school	5310
district, for fiscal year 2019, equals the sum of the following	5311
amounts for that fiscal year:	5312
(a) The opportunity grant under division (A) (1) of section	5313
3317.022 of the Revised Code;	5314
(b) Targeted assistance funds under division (A) (2) of	5315
section 3317.022 of the Revised Code;	5316
(c) Additional state aid for special education and related	5317
services under division (A) (3) of section 3317.022 of the	5318
Revised Code;	5319
(d) Kindergarten through third grade literacy funds under	5320

division (A) (4) of section 3317.022 of the Revised Code;	5321
(e) Economically disadvantaged funds under division (A) (5)	5322
of section 3317.022 of the Revised Code;	5323
(f) Limited English proficiency funds under division (A)	5324
(6) of section 3317.022 of the Revised Code;	5325
(g) Gifted identification and unit funds under division	5326
(A) (7) of section 3317.022 of the Revised Code;	5327
(h) Capacity aid funds under division (A) (10) of section	5328
3317.022 of the Revised Code;	5329
(i) The graduation bonus under division (A) (11) of section	5330
3317.022 of the Revised Code;	5331
(j) The third grade reading bonus under division (A) (12)	5332
of section 3317.022 of the Revised Code;	5333
(k) Transportation funds under divisions (E) and (F) of	5334
section 3317.0212 of the Revised Code and division (D) (2) of	5335
section 3314.091 of the Revised Code;	5336
(l) Transportation supplement funds under division (G) of	5337
section 3317.0212 of the Revised Code.	5338
(4) As used in this section, the "transitional aid	5339
guarantee base" for each city, local, and exempted village	5340
school district, for fiscal year 2018, equals the sum of the	5341
following amounts computed for the district for fiscal year 2017	5342
after any reductions made for fiscal year 2017 under division	5343
(B) of Section 263.230 of Am. Sub. H.B. 64 of the 131st General	5344
Assembly:	5345
(a) The opportunity grant under division (A) (1) of section	5346
3317.022 of the Revised Code;	5347

(b) Targeted assistance funds under division (A) (2) of section 3317.022 of the Revised Code;	5348 5349
(c) Additional state aid for special education and related services under division (A) (3) of section 3317.022 of the Revised Code;	5350 5351 5352
(d) Kindergarten through third grade literacy funds under division (A) (4) of section 3317.022 of the Revised Code;	5353 5354
(e) Economically disadvantaged funds under division (A) (5) of section 3317.022 of the Revised Code;	5355 5356
(f) Limited English proficiency funds under division (A) (6) of section 3317.022 of the Revised Code;	5357 5358
(g) Gifted identification and unit funds under division (A) (7) of section 3317.022 of the Revised Code;	5359 5360
(h) Capacity aid funds under division (A) (10) of section 3317.022 of the Revised Code;	5361 5362
(i) The graduation bonus under division (A) (11) of section 3317.022 of the Revised Code;	5363 5364
(j) The third grade reading bonus under division (A) (12) of section 3317.022 of the Revised Code;	5365 5366
(k) Transportation funds under divisions (E) and (F) of section 3317.0212 of the Revised Code and division (D) (2) of section 3314.091 of the Revised Code;	5367 5368 5369
(l) Transportation supplement funds under division (G) of section 3317.0212 of the Revised Code;	5370 5371
(m) Temporary transitional aid under division (A) of Section 263.230 of Am. Sub. H.B. 64 of the 131st General Assembly.	5372 5373 5374

(5) As used in this section, the "transitional aid guarantee base" for each city, local, and exempted village school district, for fiscal year 2019, equals the transitional aid guarantee base for fiscal year 2018 computed for the district pursuant to division (A) (4) of this section.

(6) The "transitional aid guarantee base percentage" for each city, local, and exempted village school district, for fiscal years 2018 and 2019, shall be computed as follows:

(a) Calculate each district's total ADM percentage change in accordance with the following formula:

(The district's total ADM for fiscal year 2016 / the district's total ADM for fiscal year 2014) - 1

(b) Determine the district's transitional aid guarantee base percentage as follows:

(i) If the district's total ADM percentage change calculated in division (A) (6) (a) of this section equals a decrease of ten per cent or more, then the district's transitional aid guarantee base percentage shall be equal to ninety-five per cent.

(ii) If the district's total ADM percentage change calculated in division (A) (6) (a) of this section equals a decrease of less than ten per cent but more than five per cent, then the district's transitional aid guarantee base percentage shall be equal to the district's total ADM percentage change calculated in division (A) (6) (a) of this section plus one hundred five per cent.

(iii) If the district's total ADM percentage change calculated in division (A) (6) (a) of this section equals a decrease of five per cent or less, no change, or an increase of

any amount, then the district's transitional aid guarantee base 5404  
percentage shall be equal to one hundred per cent. 5405

(7) The Department of Education shall adjust, as 5406  
necessary, the transitional aid guarantee base of any local 5407  
school district that participates in the establishment of a 5408  
joint vocational school district that begins receiving payments 5409  
under section 3317.16 of the Revised Code for fiscal year 2018 5410  
or fiscal year 2019 but does not receive payments for the prior 5411  
fiscal year. The Department shall adjust any such local school 5412  
district's guarantee base according to the amounts received by 5413  
the district in the prior fiscal year for career-technical 5414  
education students who attend the newly established joint 5415  
vocational school district. 5416

(B) (1) Notwithstanding section 3317.022 of the Revised 5417  
Code, in fiscal years 2018 and 2019, no city, local, or exempted 5418  
village school district shall be allocated foundation funding 5419  
subject to the limitation for the current fiscal year that is 5420  
greater than the district's limitation base multiplier times the 5421  
district's limitation base for the current fiscal year, except 5422  
as provided in division (B) (9) of this section. 5423

(2) As used in this section, "foundation funding subject 5424  
to the limitation" for each city, local, and exempted village 5425  
school district, for fiscal year 2018, equals the sum of the 5426  
following amounts for that fiscal year: 5427

(a) The opportunity grant under division (A) (1) of section 5428  
3317.022 of the Revised Code; 5429

(b) Targeted assistance funds under division (A) (2) of 5430  
section 3317.022 of the Revised Code; 5431

(c) Additional state aid for special education and related 5432



services under division (A) (3) of section 3317.022 of the Revised Code;	5433 5434
(d) Kindergarten through third grade literacy funds under division (A) (4) of section 3317.022 of the Revised Code;	5435 5436
(e) Economically disadvantaged funds under division (A) (5) of section 3317.022 of the Revised Code;	5437 5438
(f) Limited English proficiency funds under division (A) (6) of section 3317.022 of the Revised Code;	5439 5440
(g) Gifted identification and unit funds under division (A) (7) of section 3317.022 of the Revised Code;	5441 5442
(h) Capacity aid funds under division (A) (10) of section 3317.022 of the Revised Code;	5443 5444
(i) Transportation funds under divisions (E) and (F) of section 3317.0212 of the Revised Code and division (D) (2) of section 3314.091 of the Revised Code;	5445 5446 5447
(j) Transportation supplement funds under division (G) of section 3317.0212 of the Revised Code;	5448 5449
(k) Temporary transitional aid under division (A) of this section.	5450 5451
(3) As used in this section, "foundation funding subject to the limitation" for each city, local, and exempted village school district, for fiscal year 2019, equals the sum of the following amounts for that fiscal year:	5452 5453 5454 5455
(a) The opportunity grant under division (A) (1) of section 3317.022 of the Revised Code;	5456 5457
(b) Targeted assistance funds under division (A) (2) of section 3317.022 of the Revised Code;	5458 5459

(c) Additional state aid for special education and related services under division (A) (3) of section 3317.022 of the Revised Code;	5460 5461 5462
(d) Kindergarten through third grade literacy funds under division (A) (4) of section 3317.022 of the Revised Code;	5463 5464
(e) Economically disadvantaged funds under division (A) (5) of section 3317.022 of the Revised Code;	5465 5466
(f) Limited English proficiency funds under division (A) (6) of section 3317.022 of the Revised Code;	5467 5468
(g) Gifted identification and unit funds under division (A) (7) of section 3317.022 of the Revised Code;	5469 5470
(h) Capacity aid funds under division (A) (10) of section 3317.022 of the Revised Code;	5471 5472
(i) Transportation funds under divisions (E) and (F) of section 3317.0212 of the Revised Code and division (D) (2) of section 3314.091 of the Revised Code;	5473 5474 5475
(j) Transportation supplement funds under division (G) of section 3317.0212 of the Revised Code;	5476 5477
(k) Temporary transitional aid under division (A) of this section.	5478 5479
(4) As used in this section, the "limitation base" for each city, local, and exempted village school district, for fiscal year 2018, equals the sum of the following amounts computed for the district for fiscal year 2017 after any reductions made for fiscal year 2017 under division (B) of Section 263.230 of Am. Sub. H.B. 64 of the 131st General Assembly:	5480 5481 5482 5483 5484 5485 5486

(a) The opportunity grant under division (A) (1) of section 3317.022 of the Revised Code;	5487 5488
(b) Targeted assistance funds under division (A) (2) of section 3317.022 of the Revised Code;	5489 5490
(c) Additional state aid for special education and related services under division (A) (3) of section 3317.022 of the Revised Code;	5491 5492 5493
(d) Kindergarten through third grade literacy funds under division (A) (4) of section 3317.022 of the Revised Code;	5494 5495
(e) Economically disadvantaged funds under division (A) (5) of section 3317.022 of the Revised Code;	5496 5497
(f) Limited English proficiency funds under division (A) (6) of section 3317.022 of the Revised Code;	5498 5499
(g) Gifted identification and unit funds under division (A) (7) of section 3317.022 of the Revised Code;	5500 5501
(h) Capacity aid funds under division (A) (10) of section 3317.022 of the Revised Code;	5502 5503
(i) Transportation funds under divisions (E) and (F) of section 3317.0212 of the Revised Code and division (D) (2) of section 3314.091 of the Revised Code;	5504 5505 5506
(j) Transportation supplement funds under division (G) of section 3317.0212 of the Revised Code;	5507 5508
(k) Temporary transitional aid under division (A) of Section 263.230 of Am. Sub. H.B. 64 of the 131st General Assembly.	5509 5510 5511
(5) As used in this section, the "limitation base" for each city, local, and exempted village school district, for	5512 5513

fiscal year 2019, equals the sum of the following amounts	5514
computed for the district for fiscal year 2018 after any	5515
reductions made for fiscal year 2018 under division (B) of this	5516
section:	5517
(a) The opportunity grant under division (A) (1) of section	5518
3317.022 of the Revised Code;	5519
(b) Targeted assistance funds under division (A) (2) of	5520
section 3317.022 of the Revised Code;	5521
(c) Additional state aid for special education and related	5522
services under division (A) (3) of section 3317.022 of the	5523
Revised Code;	5524
(d) Kindergarten through third grade literacy funds under	5525
division (A) (4) of section 3317.022 of the Revised Code;	5526
(e) Economically disadvantaged funds under division (A) (5)	5527
of section 3317.022 of the Revised Code;	5528
(f) Limited English proficiency funds under division (A)	5529
(6) of section 3317.022 of the Revised Code;	5530
(g) Gifted identification and unit funds under division	5531
(A) (7) of section 3317.022 of the Revised Code;	5532
(h) Capacity aid funds under division (A) (10) of section	5533
3317.022 of the Revised Code;	5534
(i) Transportation funds under divisions (E) and (F) of	5535
section 3317.0212 of the Revised Code and division (D) (2) of	5536
section 3314.091 of the Revised Code;	5537
(j) Transportation supplement funds under division (G) of	5538
section 3317.0212 of the Revised Code;	5539
(k) Temporary transitional aid under division (A) of this	5540

section; 5541

(1) The cap offset amount computed under the section of 5542  
~~this act~~ Am. Sub. H.B. 49 of the 132nd General Assembly entitled 5543  
"CAP OFFSET AMOUNT FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL 5544  
DISTRICTS;" 5545

(m) The amount of the payment, if any, under division (B) 5546  
of Section 4 of S.B. 8 of the 132nd General Assembly. 5547

(6) (a) The "limitation base multiplier" for each city, 5548  
local, and exempted village school district, for fiscal year 5549  
2018, shall be computed as follows: 5550

(i) If the district's total ADM percentage change 5551  
calculated in division (A) (6) (a) of this section equals an 5552  
increase of five and one-half per cent or more, then the 5553  
district's limitation base multiplier shall be equal to 1.055. 5554

(ii) If the district's total ADM percentage change 5555  
calculated in division (A) (6) (a) of this section equals an 5556  
increase of less than five and one-half per cent but more than 5557  
three per cent, then the district's limitation base multiplier 5558  
shall be equal to the district's total ADM percentage change 5559  
calculated in division (A) (6) (a) of this section plus one. 5560

(iii) If the district's total ADM percentage change 5561  
calculated in division (A) (6) (a) of this section equals an 5562  
increase of three per cent or less, no change, or a decrease of 5563  
any amount, then the district's limitation base multiplier shall 5564  
be equal to 1.03. 5565

(b) The "limitation base multiplier" for each city, local, 5566  
and exempted village school district, for fiscal year 2019, 5567  
shall be computed as follows: 5568

(i) If the district's total ADM percentage change  
calculated in division (A) (6) (a) of this section equals an  
increase of six per cent or more, then the district's limitation  
base multiplier shall be equal to 1.06.

(ii) If the district's total ADM percentage change  
calculated in division (A) (6) (a) of this section equals an  
increase of less than six per cent but more than three per cent,  
then the district's limitation base multiplier shall be equal to  
the district's total ADM percentage change calculated in  
division (A) (6) (a) of this section plus one.

(iii) If the district's total ADM percentage change  
calculated in division (A) (6) (a) of this section equals an  
increase of three per cent or less, no change, or a decrease of  
any amount, then the district's limitation base multiplier shall  
be equal to 1.03.

(7) The Department of Education shall adjust, as  
necessary, the limitation base of any local school district that  
participates in the establishment of a joint vocational school  
district that begins receiving payments under section 3317.16 of  
the Revised Code for fiscal year 2018 or fiscal year 2019 but  
does not receive such payments for the prior fiscal year. The  
Department shall adjust any such local school district's  
limitation base according to the amounts received by the  
district in the prior fiscal year for career-technical education  
students who attend the newly established joint vocational  
school district.

(8) For fiscal year 2018 and fiscal year 2019, the  
Department shall reduce a district's payments under divisions  
(A) (1), (2), (4), (5), (6), (7), and (10) of section 3317.022 of  
the Revised Code proportionately as necessary in order to comply

with this division. If those amounts are insufficient, the 5599  
Department shall proportionately reduce a district's payments 5600  
under division (A) (3) of section 3317.022 of the Revised Code 5601  
and divisions (E), (F), and (G) of section 3317.0212 of the 5602  
Revised Code. 5603

(9) (a) For purposes of division (B) (9) of this section, 5604  
"eligible school district" shall have the same meaning as in 5605  
division (F) (1) of section 3317.017 of the Revised Code. 5606

(b) Notwithstanding any provision of law to the contrary, 5607  
an eligible school district shall not be allocated foundation 5608  
funding subject to the limitation in the current fiscal year 5609  
that is greater than the greater of the amounts described in 5610  
divisions (B) (9) (b) (i) and (ii) of this section: 5611

(i) The amount calculated for the district for the current 5612  
fiscal year under division (B) (1) of this section; 5613

(ii) The lesser of the amounts described in divisions (B) 5614  
(9) (b) (ii) (I) and (II) of this section: 5615

(I) The district's foundation funding subject to the 5616  
limitation for the current fiscal year; 5617

(II) The district's limitation base for the current fiscal 5618  
year plus the district's taxes charged and payable against all 5619  
property on the tax list of real and public utility property for 5620  
the tax year three years preceding the tax year in which the 5621  
current fiscal year ends minus the district's taxes charged and 5622  
payable against all property on the tax list of real and public 5623  
utility property for the tax year two years preceding the tax 5624  
year in which the current fiscal year ends. 5625

(C) The Department of Education shall distribute funds 5626  
within appropriation item 200550, Foundation Funding, for 5627

temporary transitional career-technical education aid in each 5628  
fiscal year to each qualifying city, local, and exempted village 5629  
school district. 5630

(1) For purposes of division (C) of this section, "total 5631  
career-technical education funding" for each city, local, and 5632  
exempted village school district, for a specified fiscal year, 5633  
equals the sum of the following amounts for that fiscal year: 5634

(a) Career-technical education funds under division (A) (8) 5635  
of section 3317.022 of the Revised Code; 5636

(b) Career-technical education associated services funds 5637  
under division (A) (9) of section 3317.022 of the Revised Code. 5638

(2) For fiscal year 2018, the Department shall pay 5639  
temporary transitional career-technical education aid to each 5640  
city, local, and exempted village school district according to 5641  
the following formula: 5642

The district's total career-technical education funding 5643  
for fiscal year 2017 - the district's total career-technical 5644  
education funding for fiscal year 2018 5645

If the computation made under this division results in a 5646  
negative number, the district's funding under division (C) (2) of 5647  
this section shall be zero. 5648

(3) For fiscal year 2019, the Department shall pay 5649  
temporary transitional career-technical education aid to each 5650  
city, local, and exempted village school district according to 5651  
the following formula: 5652

The district's total career-technical education funding 5653  
for fiscal year 2017 - the district's total career-technical 5654  
education funding for fiscal year 2019 5655



If the computation made under this division results in a negative number, the district's funding under division (C) (3) of this section shall be zero.

**Sec. 265.233.** CAP OFFSET AMOUNT FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL DISTRICTS

(A) For purposes of this section:

(1) A district's "combined state aid for fiscal year 2017" means the sum of:

(a) The sum of the district's payments for fiscal year 2017 under sections 3317.022 and 3317.0212 of the Revised Code after any amounts are added or subtracted under Section 263.230 of Am. Sub. H.B. 64 of the 131st General Assembly;

(b) The district's payments under division (C) (1) of section 5709.92 of the Revised Code for fiscal year 2017.

(2) A district's "combined state aid for fiscal year 2018" means the sum of:

(a) The sum of the district's payments for fiscal year 2018 under sections 3317.022 and 3317.0212 of the Revised Code after any amounts are added or subtracted under the section of ~~this act~~ Am. Sub. H.B. 49 of the 132nd General Assembly entitled "TEMPORARY TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL DISTRICTS";

(b) The district's payments under division (C) (2) of section 5709.92 of the Revised Code for fiscal year 2018;

(c) The amount of the payment, if any, under division (B) of Section 4 of S.B. 8 of the 132nd General Assembly.

(3) An "eligible school district" is a city, local, or

exempted village school district that meets both of the 5683  
following criteria: 5684

(a) The sum of the amounts calculated for the school 5685  
district under section 3317.022 and 3317.0212 of the Revised 5686  
Code is limited by division (B)(1) of the section of this act 5687  
entitled "TEMPORARY TRANSITIONAL AID FOR CITY, LOCAL, AND 5688  
EXEMPTED VILLAGE SCHOOL DISTRICTS" for fiscal year 2018; 5689

(b) The district's combined state aid for fiscal year 2017 5690  
minus the district's combined state aid for fiscal year 2018 is 5691  
greater than zero. 5692

(B) For fiscal year 2018, the Department of Education 5693  
shall compute and pay a cap offset amount to each eligible 5694  
school district equal to the lesser of the amounts calculated in 5695  
divisions (B)(1) and (2) of this section: 5696

(1) The district's combined state aid for fiscal year 2017 5697  
minus the district's combined state aid for fiscal year 2018; 5698

(2) The absolute value of the difference between the sum 5699  
of the amounts calculated under sections 3317.022 and 3317.0212 5700  
of the Revised Code for the district before and after 5701  
application of the limitation under division (B)(1) of the 5702  
section of ~~this act~~ Am. Sub. H.B. 49 of the 132nd General 5703  
Assembly entitled "TEMPORARY TRANSITIONAL AID FOR CITY, LOCAL, 5704  
AND EXEMPTED VILLAGE SCHOOL DISTRICTS" for fiscal year 2018. 5705

**Sec. 291.20. MOTHERS AND CHILDREN SAFETY NET SERVICES** 5706

Of the foregoing appropriation item 440416, Mothers and 5707  
Children Safety Net Services, \$200,000 in each fiscal year shall 5708  
be used to assist families with hearing impaired children under 5709  
twenty-one years of age in purchasing hearing aids and hearing 5710  
assistive technology. The Director of Health shall adopt rules 5711

governing the distribution of these funds, including rules that 5712  
do both of the following: (1) establish eligibility criteria to 5713  
include families with incomes at or below four hundred per cent 5714  
of the federal poverty guidelines as defined in section 5101.46 5715  
of the Revised Code, and (2) develop a sliding scale of 5716  
disbursements under this section based on family income. The 5717  
Director may adopt other rules as necessary to implement this 5718  
section. Rules adopted under this section shall be adopted in 5719  
accordance with Chapter 119. of the Revised Code. 5720

AIDS PREVENTION AND TREATMENT 5721

The foregoing appropriation item 440444, AIDS Prevention 5722  
and Treatment, shall be used to administer educational and other 5723  
prevention initiatives. 5724

FQHC PRIMARY CARE WORKFORCE INITIATIVE 5725

The foregoing appropriation item 440465, FQHC Primary Care 5726  
Workforce Initiative, shall be provided to the Ohio Association 5727  
of Community Health Centers to administer the FQHC Primary Care 5728  
Workforce Initiative. The Initiative shall provide medical, 5729  
dental, behavioral health, physician assistant, and advanced 5730  
practice nursing students with clinical rotations through 5731  
federally qualified health centers. 5732

INFANT VITALITY 5733

The foregoing appropriation item 440474, Infant Vitality, 5734  
shall be used to fund a multi-pronged population health approach 5735  
to address infant mortality. This approach may include the 5736  
following: increasing awareness; supporting data collection; 5737  
analysis and interpretation to inform decision-making and ensure 5738  
accountability; targeting resources where the need is greatest; 5739  
and implementing quality improvement science and programming 5740

that is evidence-based or based on emerging practices. 5741  
Measurable interventions may include activities related to safe 5742  
sleep, community engagement, Centering Pregnancy, newborn 5743  
screening, safe birth spacing, gestational diabetes, smoking 5744  
cessation, breastfeeding, care coordination, and progesterone. 5745

EMERGENCY PREPARATION AND RESPONSE 5746

The foregoing appropriation item 440477, Emergency 5747  
Preparation and Response, shall be used to support public health 5748  
emergency preparedness and response efforts at the state level 5749  
or at a regional sub-level within the state, and may also be 5750  
used to support data infrastructure projects related to public 5751  
health emergency preparedness/response. 5752

CHRONIC DISEASE/HEALTH PROMOTION 5753

Of the unexpended, unencumbered balance of appropriation 5754  
item 440468, Chronic Disease and Injury Prevention, \$380,000 at 5755  
the end of fiscal year 2017 is hereby reappropriated to the 5756  
foregoing appropriation item 440482, Chronic Disease/Health 5757  
Promotion, for fiscal year 2018. These funds shall be used to 5758  
purchase naloxone. 5759

Of the unexpended, unencumbered balance of appropriation 5760  
item 440477, Emergency Preparation and Response, \$20,000 at the 5761  
end of fiscal year 2017 is hereby reappropriated to the 5762  
foregoing appropriation item 440482, Chronic Disease/Health 5763  
Promotion, for fiscal year 2018. These funds shall be used to 5764  
purchase naloxone. 5765

LUPUS AWARENESS 5766

The foregoing appropriation item 440481, Lupus Awareness, 5767  
shall be used for the Lupus Education and Awareness Program. It 5768  
is the intent of the General Assembly that appropriation item 5769

440481, Lupus Awareness, be used in fiscal year 2019 for the 5770  
sole purpose of providing outreach to patients diagnosed with 5771  
lupus. 5772

TARGETED HEALTH CARE SERVICES-OVER 21 5773

The foregoing appropriation item 440507, Targeted Health 5774  
Care Services-Over 21, shall be used to administer the Cystic 5775  
Fibrosis Program and to implement the Hemophilia Insurance 5776  
Premium Payment Program. The Department of Health shall expend 5777  
\$100,000 in each fiscal year to implement the Hemophilia 5778  
Insurance Premium Payment Program. 5779

The foregoing appropriation item 440507, Targeted Health 5780  
Care Services-Over 21, shall also be used to provide essential 5781  
medications and to pay the copayments for drugs approved by the 5782  
Department of Health and covered by Medicare Part D that are 5783  
dispensed to Bureau for Children with Medical Handicaps (BCMH) 5784  
participants for the Cystic Fibrosis Program. 5785

The Department shall expend all of these funds. 5786

LEAD ABATEMENT 5787

The foregoing appropriation item 440527, Lead Abatement, 5788  
shall be used by the Department of Health to distribute funds to 5789  
the city of Toledo for lead-based paint abatement, containment, 5790  
and housing rehabilitation projects in the historic south 5791  
neighborhoods of Toledo. In order to receive funding, the city 5792  
of Toledo shall provide documentation showing the amount of 5793  
nonprofit or private sector dollars the city has collected for 5794  
each project. These nonprofit or private sector dollars must be 5795  
collected during the same state fiscal year that funds are to be 5796  
awarded. The amount distributed by the Department of Health for 5797  
each project shall be equal to the amount documented. The total 5798

amount distributed by the Department of Health shall not exceed 5799  
\$150,000 in each fiscal year. The city may use these funds to 5800  
provide grants to owner-occupied or rental properties. Grants 5801  
shall be awarded by the city in consultation with the Historic 5802  
South Initiative. 5803

Not later than July 1 each year, the city of Toledo shall 5804  
issue a report to the Department of Health providing information 5805  
regarding the effectiveness of the funds distributed and any 5806  
other information requested by the Department. 5807

FEE SUPPORTED PROGRAMS 5808

Of the foregoing appropriation item 440647, Fee Supported 5809  
Programs, \$2,160,000 in each fiscal year shall be used to 5810  
distribute subsidies to local health departments on a per capita 5811  
basis. 5812

CASH TRANSFER FROM THE GENERAL OPERATIONS FUND TO THE 5813  
CENTRAL SUPPORT INDIRECT COSTS FUND 5814

On July 1, 2018, or as soon as possible thereafter, the 5815  
Director of Budget and Management may transfer up to \$400,000 5816  
cash from the General Operations Fund (Fund 4700) to the Central 5817  
Support Indirect Costs Fund (Fund 2110). Any transferred cash is 5818  
hereby appropriated. 5819

MEDICALLY HANDICAPPED CHILDREN AUDIT 5820

The Medically Handicapped Children Audit Fund (Fund 4770) 5821  
shall receive revenue from audits of hospitals and recoveries 5822  
from third-party payers. Moneys may be expended for payment of 5823  
audit settlements and for costs directly related to obtaining 5824  
recoveries from third-party payers and for encouraging Medically 5825  
Handicapped Children's Program recipients to apply for third- 5826  
party benefits. Moneys also may be expended for payments for 5827

diagnostic and treatment services on behalf of medically 5828  
handicapped children, as defined in division (A) of section 5829  
3701.022 of the Revised Code, and Ohio residents who are twenty- 5830  
one or more years of age and who are suffering from cystic 5831  
fibrosis or hemophilia. Moneys may also be expended for 5832  
administrative expenses incurred in operating the Medically 5833  
Handicapped Children's Program. 5834

GENETICS SERVICES 5835

The foregoing appropriation item 440608, Genetics 5836  
Services, shall be used by the Department of Health to 5837  
administer programs authorized by sections 3701.501 and 3701.502 5838  
of the Revised Code. None of these funds shall be used to 5839  
counsel or refer for abortion, except in the case of a medical 5840  
emergency. 5841

TOBACCO USE PREVENTION CESSATION AND ENFORCEMENT 5842

Of the foregoing appropriation item 440656, Tobacco Use 5843  
Prevention Cessation and Enforcement, \$750,000 in each fiscal 5844  
year shall be used to award grants in accordance with the 5845  
section of this act entitled "MOMS QUIT FOR TWO GRANT PROGRAM." 5846

Of the foregoing appropriation item 440656, Tobacco Use 5847  
Prevention Cessation and Enforcement, \$250,000 in each fiscal 5848  
year shall be distributed to boards of health for the Baby and 5849  
Me Tobacco Free Program. The Director of Health shall determine 5850  
how the funds are to be distributed, but shall prioritize awards 5851  
to boards that serve women who reside in communities that have 5852  
the highest infant mortality rates in this state, as identified 5853  
under section 3701.142 of the Revised Code. 5854

MEDICALLY HANDICAPPED CHILDREN - COUNTY ASSESSMENTS 5855

The foregoing appropriation item 440607, Medically 5856

Handicapped Children - County Assessments, shall be used to make				5857
payments under division (E) of section 3701.023 of the Revised				5858
Code.				5859
TOXICOLOGY SCREENINGS				5860
The foregoing appropriation item 440621, Toxicology				5861
Screenings, shall be used in accordance with division (G) (1) of				5862
section 757.20 of this act.				5863
<b>Sec. 297.10. OHS OHIO HISTORY CONNECTION</b>				5864
General Revenue Fund				5865
GRF 360501 Education and				5866
Collections	\$ 4,155,712	\$ 4,155,712		5867
GRF 360502 Site and Museum				5868
Operations	\$ <del>5,762,853</del>	\$ <del>5,762,853</del>		5869
	<u>5,837,853</u>	<u>5,837,853</u>		5870
GRF 360504 Ohio Preservation				5871
Office	\$ 281,300	\$ 281,300		5872
GRF 360505 National				5873
Afro-American Museum	\$ 485,000	\$ 485,000		5874
GRF 360506 Hayes Presidential				5875
Center	\$ 485,000	\$ 485,000		5876
GRF 360508 State Historical				5877
Grants	\$ <del>475,000</del>	\$ <del>475,000</del>		5878
	<u>400,000</u>	<u>400,000</u>		5879
GRF 360509 Outreach and				5880



	Partnership	\$ 155,583	\$ 155,583	5881
TOTAL GRF General Revenue Fund		\$ 11,800,448	\$ 11,800,448	5882
	Dedicated Purpose Fund Group			5883
5KL0 360602	Ohio History Tax			5884
	Check-off	\$ 150,000	\$ 150,000	5885
5PD0 360603	Ohio History License			5886
	Plate	\$ 10,000	\$ 10,000	5887
TOTAL DPF Dedicated Purpose Fund				5888
Group		\$ 160,000	\$ 160,000	5889
TOTAL ALL BUDGET FUND GROUPS		\$ 11,960,448	\$ 11,960,448	5890
	SUBSIDY APPROPRIATION			5891
	Upon approval by the Director of Budget and Management,			5892
	the foregoing appropriation items shall be released to the Ohio			5893
	History Connection in quarterly amounts that in total do not			5894
	exceed the annual appropriations. The funds and fiscal records			5895
	of the Ohio History Connection for fiscal year 2018 and fiscal			5896
	year 2019 shall be examined by independent certified public			5897
	accountants approved by the Auditor of State, and a copy of the			5898
	audited financial statements shall be filed with the Office of			5899
	Budget and Management. The Ohio History Connection shall prepare			5900
	and submit to the Office of Budget and Management the following:			5901
	(A) An estimated operating budget for each fiscal year of			5902
	the biennium. The operating budget shall be submitted at or near			5903
	the beginning of each calendar year.			5904
	(B) Financial reports, indicating actual receipts and			5905
	expenditures for the fiscal year to date. These reports shall be			5906

filed at least semiannually during the fiscal biennium. 5907

The foregoing appropriations shall be considered to be the 5908  
contractual consideration provided by the state to support the 5909  
state's offer to contract with the Ohio History Connection under 5910  
section 149.30 of the Revised Code. 5911

STATE HISTORICAL GRANTS 5912

Of the foregoing appropriation item 360508, State 5913  
Historical Grants, \$100,000 in each fiscal year shall be used 5914  
for the Cincinnati Museum Center, \$100,000 in each fiscal year 5915  
shall be used for the Western Reserve Historical Society, 5916  
\$100,000 in each fiscal year shall be used for the Cleveland 5917  
Museum of Natural History, and \$100,000 in each fiscal year 5918  
shall be used for the Cleveland ~~Museum~~ Institute of Art. 5919

OUTREACH AND PARTNERSHIP 5920

Of the foregoing appropriation item 360509, Outreach and 5921  
Partnership, \$70,000 in each fiscal year shall be distributed to 5922  
the Ohio World War I Centennial Working Group. 5923

**Sec. 381.371. CO-OP INTERNSHIP PROGRAM** 5924

Of the foregoing appropriation item 235591, Co-op 5925  
Internship Program, \$50,000 in each fiscal year shall be used to 5926  
support the operations of Ohio University's Voinovich School. 5927

Of the foregoing appropriation item 235591, Co-op 5928  
Internship Program, \$50,000 in each fiscal year shall be used to 5929  
support the operations of The Ohio State University's John Glenn 5930  
College of Public Affairs. 5931

Of the foregoing appropriation item 235591, Co-op 5932  
Internship Program, \$50,000 in each fiscal year shall be used to 5933  
support the Bliss Institute of Applied Politics at the 5934

University of Akron. 5935

Of the foregoing appropriation item 235591, Co-op 5936  
Internship Program, \$50,000 in each fiscal year shall be used to 5937  
support the Center for Public Management and Regional Affairs at 5938  
Miami University. 5939

Of the foregoing appropriation item 235591, Co-op 5940  
Internship Program, \$200,000 in each fiscal year shall be used 5941  
to support students who attend institutions of higher education 5942  
in Ohio and are participating in the Washington Center 5943  
Internship Program. 5944

Of the foregoing appropriation item 235591, Co-op 5945  
Internship Program, \$50,000 in each fiscal year shall be used to 5946  
support the Ohio Center for the Advancement of Women in Public 5947  
Service at the Maxine Goodman Levin College of Urban Affairs at 5948  
Cleveland State University. 5949

Of the foregoing appropriation item 235591, Co-op 5950  
Internship Program, \$50,000 in each fiscal year shall be used to 5951  
support the University of Cincinnati Internship Program. 5952

Of the foregoing appropriation item 235591, Co-op 5953  
Internship Program, \$50,000 in each fiscal year shall be used to 5954  
support the operations of the Center for Regional Development at 5955  
Bowling Green State University. 5956

Of the foregoing appropriation item 235591, Co-op 5957  
Internship Program, \$50,000 in each fiscal year shall be used to 5958  
support the ~~operations of the Center for Liberal Arts Student-~~ 5959  
~~Success-Model United Nations Program~~ at Wright State University. 5960

Of the foregoing appropriation item 235591, Co-op 5961  
Internship Program, \$50,000 in each fiscal year shall be used to 5962  
support the Kent State University Columbus Program. 5963

Of the foregoing appropriation item 235591, Co-op 5964  
 Internship Program, \$50,000 in each fiscal year shall be used to 5965  
 support the University of Toledo Urban Affairs Center. 5966

Of the foregoing appropriation item 235591, Co-op 5967  
 Internship Program, \$50,000 in each fiscal year shall be used to 5968  
 support the Center for Urban and Regional Studies at Youngstown 5969  
 State University. 5970

**Sec. 395.10. SOS SECRETARY OF STATE** 5971

Dedicated Purpose Fund Group 5972

4120 050609 Notary Commission \$ 475,000 \$ 475,000 5973

4S80 050610 Board of Voting 5974

Machine Examiners \$ 7,200 \$ 7,200 5975

5990 050603 Business Services 5976

Operating Expenses \$ ~~14,385,400~~ \$ ~~14,385,400~~ 5977

14,520,400 14,520,400 5978

5990 050629 Statewide Voter 5979

Registration Database \$ 700,000 \$ 700,000 5980

5990 050630 Elections Support 5981

Supplement \$ 2,144,030 \$ 2,144,030 5982

5990 050631 Precinct Election 5983

Officials Training \$ 234,196 \$ 234,196 5984

5FG0 050620 BOE Reimbursement 5985

and Education \$ 80,000 \$ 80,000 5986

5SN0 050626 Address 5987

	Confidentiality	\$ 100,000	\$ 100,000	5988
TOTAL DPF Dedicated Purpose Fund				5989
Group		\$ <del>18,125,826</del>	\$ <del>18,125,826</del>	5990
		<u>18,260,826</u>	<u>18,260,826</u>	5991
Holding Account Fund Group				5992
R001 050605	Uniform Commercial			5993
	Code Refunds	\$ 30,000	\$ 30,000	5994
R002 050606	Corporate/Business			5995
	Filing Refunds	\$ 85,000	\$ 85,000	5996
TOTAL HLD Holding Account Fund				5997
Group		\$ 115,000	\$ 115,000	5998
Federal Fund Group				5999
3AS0 050616	Help America Vote			6000
	Act (HAVA)	\$ 16,000	\$ 0	6001
3FM0 050624	Miscellaneous			6002
	Federal Grants	\$ 8,600	\$ 4,400	6003
TOTAL FED Federal Fund Group		\$ 24,600	\$ 4,400	6004
TOTAL ALL BUDGET FUND GROUPS		\$ <del>18,265,426</del>	\$ <del>18,245,226</del>	6005
		<u>18,400,426</u>	<u>18,380,226</u>	6006
<b>Sec. 395.20.</b>	CITIZEN EDUCATION PRECINCT ELECTION OFFICIAL			6007
TRAINING				6008
At the end of FY 2017, an amount equal to the unexpended,				6009
unencumbered portion of appropriation item 050602, Citizen				6010

Education (Fund 4140) is hereby reappropriated in fiscal year 6011  
2018 for the same purpose. 6012

The foregoing appropriation item 050631, Precinct Election 6013  
Official Training, shall be used to reimburse county boards of 6014  
elections for precinct election official (PEO) training pursuant 6015  
to section 3501.27 of the Revised Code. At the end of fiscal 6016  
year 2018, an amount equal to the unexpended, unencumbered 6017  
portion of the foregoing appropriation item 050631, Precinct 6018  
Election Official Training, is hereby reappropriated in fiscal 6019  
year 2019 for the same purpose. 6020

BOARD OF VOTING MACHINE EXAMINERS 6021

The foregoing appropriation item 050610, Board of Voting 6022  
Machine Examiners, shall be used to pay for the services and 6023  
expenses of the members of the Board of Voting Machine 6024  
Examiners, and for other expenses that are authorized to be paid 6025  
from the Board of Voting Machine Examiners Fund (Fund 4S80) 6026  
created in section 3506.05 of the Revised Code. Moneys not used 6027  
shall be returned to the person or entity submitting equipment 6028  
for examination. If it is determined by the Secretary of State 6029  
that additional appropriation amounts are necessary, the 6030  
Secretary of State may request that the Director of Budget and 6031  
Management approve such amounts. Such amounts are hereby 6032  
appropriated. 6033

BUSINESS SERVICES OPERATING EXPENSES 6034

A portion of the foregoing appropriation item 050603, 6035  
Business Services Operating Expenses, shall be used in each 6036  
fiscal year to pay the costs associated with the use of space in 6037  
Department of Administrative Services facilities at the State of 6038  
Ohio Computer Center. 6039

HOLDING ACCOUNT FUND GROUP	6040
The foregoing appropriation items 050605, Uniform	6041
Commercial Code Refunds, and 050606, Corporate/Business Filing	6042
Refunds, shall be used to hold revenues until they are directed	6043
to the appropriate accounts or until they are refunded. If it is	6044
determined by the Secretary of State that additional	6045
appropriation amounts are necessary, the Secretary of State may	6046
request that the Director of Budget and Management approve such	6047
amounts. Such amounts are hereby appropriated.	6048
MISCELLANEOUS FEDERAL GRANTS	6049
Appropriation item 050624, Miscellaneous Federal Grants,	6050
shall be used to support programs that are supported by federal	6051
grants deposited into the Miscellaneous Federal Grants Fund	6052
(Fund 3FM0) pursuant to Section 111.28 of the Revised Code.	6053
ADDRESS CONFIDENTIALITY PROGRAM	6054
Upon the request of the Secretary of State, the Director	6055
of Budget and Management may transfer up to \$50,000 per fiscal	6056
year in cash from the Business Services Operating Expenses Fund	6057
(Fund 5990) to the Address Confidentiality Program Fund (Fund	6058
5SN0).	6059
LITIGATION RELATED EXPENSES	6060
Upon the request of the Secretary of State, the Director	6061
of Budget and Management may transfer cash and appropriation	6062
from any fund and appropriation item used by the Secretary of	6063
State to Litigation Related Expenses Fund (Fund 5QE0)	6064
appropriation item 050625, Litigation Related Expenses, or	6065
Business Services Operating Expenses Fund (Fund 5990)	6066
appropriation item 050628, Litigation Related Expenses. The	6067
amounts transferred shall be used to pay for any expenses	6068

related to lawsuits or legal proceedings against the Secretary of State. 6069  
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ABSENT VOTER'S BALLOT APPLICATION MAILING 6071

Notwithstanding Division (B) of Section 111.31 of the Revised Code, upon the request of the Secretary of State, the Controlling Board shall approve cash transfers from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0) to the Absent Voter's Ballot Application Mailing Fund (Fund 5RG0) to be used by the Secretary of State to pay the costs of printing and mailing unsolicited applications for absent voters' ballots for the general election to be held in November 2018. Such amounts are hereby appropriated. 6072  
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BALLOT ADVERTISING COSTS 6081

Notwithstanding Division (G) of Section 3501.17 of the Revised Code, upon requests submitted by the Secretary of State, the Controlling Board may approve transfers from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0) to the Statewide Ballot Advertising Fund (Fund 5FH0) in order to pay for the cost of public notices associated with statewide ballot initiatives. 6082  
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**Sec. 413.50.** VTO VETERANS' ORGANIZATIONS 6089

General Revenue Fund 6090

VAP AMERICAN EX-PRISONERS OF WAR 6091

GRF 743501 State Support \$ 28,910 \$ 28,910 6092

VAN ARMY AND NAVY UNION, USA, INC. 6093

GRF 746501 State Support \$ 63,539 \$ 63,539 6094

AVKW KOREAN WAR VETERANS 6095



GRF	747501	State Support	\$ 57,118	\$ 57,118	6096
		VJW JEWISH WAR VETERANS			6097
GRF	748501	State Support	\$ 34,321	\$ 34,321	6098
		VCW CATHOLIC WAR VETERANS			6099
GRF	749501	State Support	\$ 66,978	\$ 66,978	6100
		VPH MILITARY ORDER OF THE PURPLE HEART			6101
GRF	750501	State Support	\$ 65,116	\$ 65,116	6102
		VVV VIETNAM VETERANS OF AMERICA			6103
GRF	751501	State Support	\$ 214,776	\$ 214,776	6104
		VAL AMERICAN LEGION OF OHIO			6105
GRF	752501	State Support	\$ 349,189	\$ 349,189	6106
		VII AMVETS			6107
GRF	753501	State Support	\$ 332,547	\$ 332,547	6108
		VAV DISABLED AMERICAN VETERANS			6109
GRF	754501	State Support	\$ 249,836	\$ 249,836	6110
		VMC MARINE CORPS LEAGUE			6111
GRF	756501	State Support	\$ 133,947	\$ 133,947	6112
		V37 37TH DIVISION VETERANS' ASSOCIATION			6113
GRF	757501	State Support	\$ 6,868	\$ 6,868	6114
		VFW VETERANS OF FOREIGN WARS			6115
GRF	758501	State Support	\$ 284,841	\$ 284,841	6116
TOTAL GRF		General Revenue Fund	\$ 1,887,986	\$ 1,887,986	6117

TOTAL ALL BUDGET FUND GROUPS	\$ 1,887,986	\$ 1,887,986	6118
<del>RELEASE OF FUNDS</del>			6119
<del>The Director of Budget and Management may release the</del>			6120
<del>foregoing appropriation items 743501, 746501, 747501, 748501,</del>			6121
<del>749501, 750501, 751501, 752501, 753501, 754501, 756501, 757501,</del>			6122
<del>and 758501, State Support.</del>			6123
<b>Sec. 512.12.</b> CASH <del>TRANSERS</del> <u>TRANSFERS</u> TO THE GENERAL			6124
REVENUE FUND FROM SELECTED NON-GRF FUNDS			6125
Notwithstanding any provision of law to the contrary, in			6126
each fiscal year of the biennium ending June 30, 2019, the			6127
Director of Budget and Management may transfer cash from any			6128
funds that are not otherwise constitutionally restricted and			6129
that are used by the Department of Commerce, the Environmental			6130
Protection Agency, the Department of Insurance, the Office of			6131
the Consumers' Counsel, <del>the Bureau of Workers' Compensation, the</del>			6132
<del>Ohio Industrial Commission,</del> the Public Utilities Commission, or			6133
the State Racing Commission, an amount equaling up to two per			6134
cent of each fund's total fiscal year 2017 appropriation to the			6135
General Revenue Fund. These transfers may be made by intrastate			6136
transfer voucher. The transfers authorized under this section			6137
shall not affect any calculations required by those agencies to			6138
allocate or assess costs or charges and collection of revenue			6139
pursuant to law.			6140
<b>Section 11.</b> That existing Sections 259.100, 265.220,			6141
265.233, 291.20, 297.10, 381.371, 395.10, 395.20, 413.50, and			6142
512.12 of H.B. 49 of the 132nd General Assembly are hereby			6143
repealed.			6144
<b>Section 12.</b> That Section 229.30 of S.B. 310 of the 131st			6145
General Assembly, as amended by Am. Sub. H.B. 49 of the 132nd			6146

General Assembly, be amended to read as follows: 6147

**Sec. 229.30.** COMMUNITY RESIDENTIAL PROGRAM RENOVATIONS 6148

The foregoing appropriation item C50114, Community 6149  
Residential Program, may be used by the Department of 6150  
Rehabilitation and Correction, pursuant to sections 5120.103 to 6151  
5120.105 of the Revised Code, to provide for the construction or 6152  
renovation of halfway house facilities for offenders eligible 6153  
for community supervision by the Department of Rehabilitation 6154  
and Correction. 6155

OHIO RIVER VALLEY JAIL FACILITY 6156

The foregoing appropriation item C501HE, Ohio River Valley 6157  
Jail Facility, shall be used ~~for the either~~ or both of the 6158  
following: (1) development of the Ohio River Valley Jail 6159  
Facility to be located in Scioto county, including, but not 6160  
limited to, the costs of construction, renovations, site 6161  
development, capital equipment, and planning; (2) expenses 6162  
related to the STAR Community Justice Center located in Franklin 6163  
Furnace. 6164

**Section 13.** That existing Section 229.30 of S.B. 310 of 6165  
the 131st General Assembly, as amended by Am. Sub. H.B. 49 of 6166  
the 132nd General Assembly, is hereby repealed. 6167