

**As Reported by the House Finance and Appropriations
Committee**

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Sub. S. B. No. 243

Senator Bacon

**Cosponsors: Senators Faber, Hite, Hughes, Jones, Lehner, Obhof,
Oelslager, Schaffer
Representatives Amstutz, Cera, Stautberg**

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A B I L L

To amend sections 122.175, 301.27, 301.28, 5101.92,	1
5703.57, 5709.121, 5726.01, and 5726.04 of the	2
Revised Code, to amend Section 253.90 of Am. H.B.	3
497 of the 130th General Assembly, and to amend	4
Section 239.10 of Am. H.B. 497 of the 130th	5
General Assembly, as subsequently amended, to	6
provide a three-day sales tax "holiday" in August	7
2015 during which sales of back-to-school	8
clothing, school supplies, and school	9
instructional materials are exempt from sales and	10
use taxes, to temporarily allow computer data	11
centers more time to make the required capital	12
investment for purposes of qualifying for a sales	13
and use tax exemption for computer data center	14
equipment purchases, to expand the work-related	15
expenses that may be paid for by use of a credit	16
card held by a board of county commissioners or	17
the office of another county appointing authority,	18
and to allow a county law library resources board	19
to accept payment for fees for services and the	20

receipt of gifts by financial transaction devices 21
under certain circumstances, to adjust the 22
administration of the financial institution tax, 23
to change the date by which the Ohio Healthier 24
Buckeye Advisory Council must submit its 25
recommendations to the Director of Job and Family 26
Services from December 1, 2014, to December 1, 27
2015, to change the requirements for qualifying 28
for a tax exemption for historic structures used 29
for charitable and public purposes, to modify the 30
tax on financial institutions, to establish the 31
Economic Gardening Technical Assistance Pilot 32
Program, to add the Governor or the Governor's 33
designee to the Ohio Business Gateway Steering 34
Committee, and to make appropriations. 35

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

Section 1. That sections 122.175, 301.27, 301.28, 5101.92, 36
5703.57, 5709.121, 5726.01, and 5726.04 of the Revised Code be 37
amended to read as follows: 38

Sec. 122.175. (A) As used in this section: 39

(1) "Capital investment project" means a plan of investment 40
at a project site for the acquisition, construction, renovation, 41
expansion, replacement, or repair of a computer data center or of 42
computer data center equipment, but does not include any of the 43
following: 44

(a) Project costs paid before a date determined by the tax 45
credit authority for each capital investment project; 46

(b) Payments made to a related member as defined in section 47
5733.042 of the Revised Code or to a consolidated elected taxpayer 48

or a combined taxpayer as defined in section 5751.01 of the Revised Code.

(2) "Computer data center" means a facility used or to be used primarily to house computer data center equipment used or to be used in conducting one or more computer data center businesses, as determined by the tax credit authority.

(3) "Computer data center business" means, as may be further determined by the tax credit authority, a business that provides electronic information services as defined in division (Y)(1)(c) of section 5739.01 of the Revised Code, or that leases a facility to one or more such businesses. "Computer data center business" does not include providing electronic publishing as defined in division (LLL) of that section.

(4) "Computer data center equipment" means tangible personal property used or to be used for any of the following:

(a) To conduct a computer data center business, including equipment cooling systems to manage the performance of computer data center equipment;

(b) To generate, transform, transmit, distribute, or manage electricity necessary to operate the tangible personal property used or to be used in conducting a computer data center business;

(c) As building and construction materials sold to construction contractors for incorporation into a computer data center.

(5) "Eligible computer data center" means a computer data center that satisfies all of the following requirements:

(a) One or more taxpayers operating a computer data center business at the project site will, in the aggregate, make payments for a capital investment project of at least one hundred million dollars at the project site during ~~a period of~~ one of the

<u>following cumulative periods:</u>	79
<u>(i) For projects beginning in 2013, five consecutive calendar years;</u>	80
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<u>(ii) For projects beginning in 2014, four consecutive calendar years;</u>	82
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<u>(iii) For projects beginning in or after 2015, three consecutive calendar years+.</u>	84
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(b) One or more taxpayers operating a computer data center business at the project site will, in the aggregate, pay annual compensation that is subject to the withholding obligation imposed under section 5747.06 of the Revised Code of at least one million five hundred thousand dollars to employees employed at the project site for each year of the agreement beginning on or after the first day of the twenty-fifth month after the agreement was entered into under this section.	86
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(6) "Person" has the same meaning as in section 5701.01 of the Revised Code.	94
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(7) "Project site," "related member," and "tax credit authority" have the same meanings as in sections 122.17 and 122.171 of the Revised Code.	96
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(8) "Taxpayer" means any person subject to the taxes imposed under Chapters 5739. and 5741. of the Revised Code.	99
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(B) The tax credit authority may completely or partially exempt from the taxes levied under Chapters 5739. and 5741. of the Revised Code the sale, storage, use, or other consumption of computer data center equipment used or to be used at an eligible computer data center. Any such exemption shall extend to charges for the delivery, installation, or repair of the computer data center equipment subject to the exemption under this section.	101
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(C) A taxpayer that proposes a capital improvement project	108

for an eligible computer data center in this state may apply to 109
the tax credit authority to enter into an agreement under this 110
section authorizing a complete or partial exemption from the taxes 111
imposed under Chapters 5739. and 5741. of the Revised Code on 112
computer data center equipment purchased by the applicant or any 113
other taxpayer that operates a computer data center business at 114
the project site and used or to be used at the eligible computer 115
data center. The director of development services shall prescribe 116
the form of the application. After receipt of an application, the 117
authority shall forward copies of the application to the director 118
of budget and management, the tax commissioner, and the director 119
of development services, each of whom shall review the application 120
to determine the economic impact that the proposed eligible 121
computer data center would have on the state and any affected 122
political subdivisions and submit to the authority a summary of 123
their determinations and recommendations. 124

(D) Upon review and consideration of such determinations and 125
recommendations, the tax credit authority may enter into an 126
agreement with the applicant and any other taxpayer that operates 127
a computer data center business at the project site for a complete 128
or partial exemption from the taxes imposed under Chapters 5739. 129
and 5741. of the Revised Code on computer data center equipment 130
used or to be used at an eligible computer data center if the 131
authority determines all of the following: 132

(1) The capital investment project for the eligible computer 133
data center will increase payroll and the amount of income taxes 134
to be withheld from employee compensation pursuant to section 135
5747.06 of the Revised Code. 136

(2) The applicant is economically sound and has the ability 137
to complete or effect the completion of the proposed capital 138
investment project. 139

(3) The applicant intends to and has the ability to maintain 140

operations at the project site for the term of the agreement. 141

(4) Receiving the exemption is a major factor in the 142
applicant's decision to begin, continue with, or complete the 143
capital investment project. 144

(E) An agreement entered into under this section shall 145
include all of the following: 146

(1) A detailed description of the capital investment project 147
that is the subject of the agreement, including the amount of the 148
investment, the period over which the investment has been or is 149
being made, the annual compensation to be paid by each taxpayer 150
subject to the agreement to its employees at the project site, and 151
the anticipated amount of income taxes to be withheld from 152
employee compensation pursuant to section 5747.06 of the Revised 153
Code. 154

(2) The percentage of the exemption from the taxes imposed 155
under Chapters 5739. and 5741. of the Revised Code for the 156
computer data center equipment used or to be used at the eligible 157
computer data center, the length of time the computer data center 158
equipment will be exempted, and the first date on which the 159
exemption applies. 160

(3) A requirement that the computer data center remain an 161
eligible computer data center during the term of the agreement and 162
that the applicant maintain operations at the eligible computer 163
data center during that term. An applicant does not violate the 164
requirement described in division (E)(3) of this section if the 165
applicant ceases operations at the eligible computer data center 166
during the term of the agreement but resumes those operations 167
within eighteen months after the date of cessation. The agreement 168
shall provide that, in such a case, the applicant and any other 169
taxpayer that operates a computer data center business at the 170
project site shall not claim the tax exemption authorized in the 171

agreement for any purchase of computer data center equipment made 172
during the period in which the applicant did not maintain 173
operations at the eligible computer data center. 174

(4) A requirement that, for each year of the term of the 175
agreement beginning on or after the first day of the twenty-fifth 176
month after the date the agreement was entered into, one or more 177
taxpayers operating a computer data center business at the project 178
site will, in the aggregate, pay annual compensation that is 179
subject to the withholding obligation imposed under section 180
5747.06 of the Revised Code of at least one million five hundred 181
thousand dollars to employees at the eligible computer data 182
center. 183

(5) A requirement that each taxpayer subject to the agreement 184
annually report to the director of development services 185
employment, tax withholding, capital investment, and other 186
information required by the director to perform the director's 187
duties under this section. 188

(6) A requirement that the director of development services 189
annually review the annual reports of each taxpayer subject to the 190
agreement to verify the information reported under division (E)(5) 191
of this section and compliance with the agreement. Upon 192
verification, the director shall issue a certificate to each such 193
taxpayer stating that the information has been verified and that 194
the taxpayer remains eligible for the exemption specified in the 195
agreement. 196

(7) A provision providing that the taxpayers subject to the 197
agreement may not relocate a substantial number of employment 198
positions from elsewhere in this state to the project site unless 199
the director of development services determines that the 200
appropriate taxpayer notified the legislative authority of the 201
county, township, or municipal corporation from which the 202
employment positions would be relocated. For purposes of this 203

paragraph, the movement of an employment position from one 204
political subdivision to another political subdivision shall be 205
considered a relocation of an employment position unless the 206
movement is confined to the project site. The transfer of an 207
employment position from one political subdivision to another 208
political subdivision shall not be considered a relocation of an 209
employment position if the employment position in the first 210
political subdivision is replaced by another employment position. 211

(8) A waiver by each taxpayer subject to the agreement of any 212
limitations periods relating to assessments or adjustments 213
resulting from the taxpayer's failure to comply with the 214
agreement. 215

(F) The term of an agreement under this section shall be 216
determined by the tax credit authority, and the amount of the 217
exemption shall not exceed one hundred per cent of such taxes that 218
would otherwise be owed in respect to the exempted computer data 219
center equipment. 220

(G) If any taxpayer subject to an agreement under this 221
section fails to meet or comply with any condition or requirement 222
set forth in the agreement, the tax credit authority may amend the 223
agreement to reduce the percentage of the exemption or term during 224
which the exemption applies to the computer data center equipment 225
used or to be used by the noncompliant taxpayer at an eligible 226
computer data center. The reduction of the percentage or term may 227
take effect in the current calendar year. 228

(H) Financial statements and other information submitted to 229
the department of development services or the tax credit authority 230
by an applicant for or recipient of an exemption under this 231
section, and any information taken for any purpose from such 232
statements or information, are not public records subject to 233
section 149.43 of the Revised Code. However, the chairperson of 234
the authority may make use of the statements and other information 235

for purposes of issuing public reports or in connection with court 236
proceedings concerning tax exemption agreements under this 237
section. Upon the request of the tax commissioner, the chairperson 238
of the authority shall provide to the tax commissioner any 239
statement or other information submitted by an applicant for or 240
recipient of an exemption under this section. The tax commissioner 241
shall preserve the confidentiality of the statement or other 242
information. 243

(I) The tax commissioner shall issue a direct payment permit 244
under section 5739.031 of the Revised Code to each taxpayer 245
subject to an agreement under this section. Such direct payment 246
permit shall authorize the taxpayer to pay any sales and use taxes 247
due on purchases of computer data center equipment used or to be 248
used in an eligible computer data center and to pay any sales and 249
use taxes due on purchases of tangible personal property or 250
taxable services other than computer data center equipment used or 251
to be used in an eligible computer data center directly to the tax 252
commissioner. Each such taxpayer shall pay pursuant to such direct 253
payment permit all sales tax levied on such purchases under 254
sections 5739.02, 5739.021, 5739.023, and 5739.026 of the Revised 255
Code and all use tax levied on such purchases under sections 256
5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code, 257
consistent with the terms of the agreement entered into under this 258
section. 259

During the term of an agreement under this section each 260
taxpayer subject to the agreement shall submit to the tax 261
commissioner a return that shows the amount of computer data 262
center equipment purchased for use at the eligible computer data 263
center, the amount of tangible personal property and taxable 264
services other than computer data center equipment purchased for 265
use at the eligible computer data center, the amount of tax under 266
Chapter 5739. or 5741. of the Revised Code that would be due in 267

the absence of the agreement under this section, the exemption 268
percentage for computer data center equipment specified in the 269
agreement, and the amount of tax due under Chapter 5739. or 5741. 270
of the Revised Code as a result of the agreement under this 271
section. Each such taxpayer shall pay the tax shown on the return 272
to be due in the manner and at the times as may be further 273
prescribed by the tax commissioner. Each such taxpayer shall 274
include a copy of the director of development services' 275
certificate of verification issued under division (E)(6) of this 276
section. Failure to submit a copy of the certificate with the 277
return does not invalidate the claim for exemption if the taxpayer 278
submits a copy of the certificate to the tax commissioner within 279
sixty days after the tax commissioner requests it. 280

(J) If the director of development services determines that 281
one or more taxpayers received an exemption from taxes due on the 282
purchase of computer data center equipment purchased for use at a 283
computer data center that no longer complies with the requirement 284
under division (E)(3) of this section, the director shall notify 285
the tax credit authority and, if applicable, the taxpayer that 286
applied to enter the agreement for the exemption under division 287
(C) ~~if~~ of this section of the noncompliance. After receiving such 288
a notice, and after giving each taxpayer subject to the agreement 289
an opportunity to explain the noncompliance, the authority may 290
terminate the agreement and require each such taxpayer to pay to 291
the state all or a portion of the taxes that would have been owed 292
in regards to the exempt equipment in previous years, all as 293
determined under rules adopted pursuant to division (K) of this 294
section. In determining the portion of the taxes that would have 295
been owed on the previously exempted equipment to be paid to this 296
state by a taxpayer, the authority shall consider the effect of 297
market conditions on the eligible computer data center, whether 298
the taxpayer continues to maintain other operations in this state, 299
and, with respect to agreements involving multiple taxpayers, the 300

taxpayer's level of responsibility for the noncompliance. After 301
making the determination, the authority shall certify to the tax 302
commissioner the amount to be paid by each taxpayer subject to the 303
agreement. The tax commissioner shall make an assessment for that 304
amount against each such taxpayer under Chapter 5739. or 5741. of 305
the Revised Code. The time limitations on assessments under those 306
chapters do not apply to an assessment under this division, but 307
the tax commissioner shall make the assessment within one year 308
after the date the authority certifies to the tax commissioner the 309
amount to be paid by the taxpayer. 310

(K) The director of development services, after consultation 311
with the tax commissioner and in accordance with Chapter 119. of 312
the Revised Code, shall adopt rules necessary to implement this 313
section. The rules may provide for recipients of tax exemptions 314
under this section to be charged fees to cover administrative 315
costs incurred in the administration of this section. The fees 316
collected shall be credited to the business assistance fund 317
created in section 122.174 of the Revised Code. At the time the 318
director gives public notice under division (A) of section 119.03 319
of the Revised Code of the adoption of the rules, the director 320
shall submit copies of the proposed rules to the chairpersons of 321
the standing committees on economic development in the senate and 322
the house of representatives. 323

(L) On or before the first day of August of each year, the 324
director of development services shall submit a report to the 325
governor, the president of the senate, and the speaker of the 326
house of representatives on the tax exemption authorized under 327
this section. The report shall include information on the number 328
of agreements that were entered into under this section during the 329
preceding calendar year, a description of the eligible computer 330
data center that is the subject of each such agreement, and an 331
update on the status of eligible computer data centers under 332

agreements entered into before the preceding calendar year. 333

(M) A taxpayer may be made a party to an existing agreement 334
entered into under this section by the tax credit authority and 335
another taxpayer or group of taxpayers. In such a case, the 336
taxpayer shall be entitled to all benefits and bound by all 337
obligations contained in the agreement and all requirements 338
described in this section. When an agreement includes multiple 339
taxpayers, each taxpayer shall be entitled to a direct payment 340
permit as authorized in division (I) of this section. 341

Sec. 301.27. (A) As used in this section: 342

(1) "Credit card" includes gasoline and telephone credit 343
cards but excludes any procurement card authorized under section 344
301.29 of the Revised Code. 345

(2) "Officer" includes an individual who also is an 346
appointing authority. 347

(3) "Gasoline and oil expenses" and "motor vehicle repair and 348
maintenance expenses" refer to only those expenses incurred for 349
motor vehicles owned or leased by the county. 350

(B)(1) A credit card held by a board of county commissioners 351
or the office of any other county appointing authority shall be 352
used only to pay the following work-related expenses: 353

(a) Food expenses; 354

(b) Transportation expenses; 355

(c) Gasoline and oil expenses; 356

(d) Motor vehicle repair and maintenance expenses; 357

(e) Telephone expenses; 358

(f) Lodging expenses; 359

(g) Internet service provider expenses; 360

(h) In the case of a public children services agency, 361
expenses for purchases for children for whom the agency is 362
providing temporary emergency care pursuant to section 5153.16 of 363
the Revised Code, children in the temporary or permanent custody 364
of the agency, and children in a planned permanent living 365
arrangement; 366

(i) Webinar expenses; 367

(j) The expenses for purchases of automatic or electronic 368
data processing or record-keeping equipment, software, or 369
services, provided that, in a county that has established an 370
automatic data processing board, the county office and the county 371
officer or employee authorized to use the credit card comply with 372
sections 307.84 to 307.847 of the Revised Code. The expenses paid 373
by a credit card under division (B)(1)(j) of this section shall 374
not exceed ten thousand dollars per quarter, unless the board of 375
county commissioners adopts a resolution approving the payment by 376
credit card of such expenses that exceed that amount during that 377
time period. 378

(2) No late charges or finance charges shall be allowed as an 379
allowable expense unless authorized by the board of county 380
commissioners. 381

(C) A county appointing authority may apply to the board of 382
county commissioners for authorization to have an officer or 383
employee of the appointing authority use a credit card held by 384
that appointing authority. The authorization request shall state 385
whether the card is to be issued only in the name of the office of 386
the appointing authority or whether the issued card also shall 387
include the name of a specified officer or employee. 388

(D) The debt incurred as a result of the use of a credit card 389
pursuant to this section shall be paid from moneys appropriated to 390
specific appropriation line items of the appointing authority for 391

work-related expenses listed in division (B)(1) of this section. 392

(E)(1) Except as otherwise provided in division (E)(2) of 393
this section, every officer or employee authorized to use a credit 394
card held by the board or appointing authority shall submit to the 395
board by the first day of each month an estimate of the officer's 396
or employee's work-related expenses listed in division (B)(1) of 397
this section for that month along with the specific appropriation 398
line items from which those expenditures are to be made, unless 399
the board authorizes, by resolution, the officer or employee to 400
submit to the board such an estimate for a period longer than one 401
month. The board may revise the estimate and determine the amount 402
it approves, if any, not to exceed the estimated amount. The board 403
shall certify the amount of its determination to the county 404
auditor along with the specific appropriation line items from 405
which the expenditures are to be made. After receiving 406
certification from the county auditor that the determined sum of 407
money is in the treasury or in the process of collection to the 408
credit of the specific appropriation line items for which the 409
credit card is approved for use, and is free from previous and 410
then-outstanding obligations or certifications, the board shall 411
authorize the officer or employee to incur debt for the expenses 412
against the county's credit up to the authorized amount. 413

(2) In lieu of following the procedure set forth in division 414
(E)(1) of this section, a board of county commissioners may adopt 415
a resolution authorizing an officer or employee of an appointing 416
authority to use a county credit card to pay for specific classes 417
of the work-related expenses listed in division (B)(1) of this 418
section, or use a specific credit card for any of those 419
work-related expenses listed in division (B)(1) of this section, 420
without submitting an estimate of those expenses to the board as 421
required by division (E)(1) of this section. Prior to adopting the 422
resolution, the board shall notify the county auditor. The 423

resolution shall specify whether the officer's or employee's 424
exemption extends to the use of a specific credit card, which card 425
shall be identified by its number, or to one or more specific 426
work-related uses from the classes of uses permitted under 427
division (B)(1) of this section. Before any credit card exempted 428
for specific uses may be used to make purchases for uses other 429
than those specific uses listed in the resolution, the procedures 430
outlined in division (E)(1) of this section must be followed or 431
the use shall be considered an unauthorized use. Use of any credit 432
card under division (E)(2) of this section shall be limited to the 433
amount appropriated and encumbered in a specific appropriation 434
line item for the permitted use or uses designated in the 435
authorizing resolution, or, in the case of a resolution that 436
authorizes use of a specific credit card, for each of the 437
permitted uses listed in division (B) of this section, but only to 438
the extent the moneys in those specific appropriation line items 439
are not otherwise encumbered. 440

(F)(1) Any time a county credit card approved for use for an 441
authorized amount under division (E)(1) of this section is used 442
for more than that authorized amount, the appointing authority may 443
request the board of county commissioners to authorize after the 444
fact the expenditure of any amount charged beyond the originally 445
authorized amount if, upon the board's request, the county auditor 446
certifies that sum of money is in the treasury or in the process 447
of collection to the credit of the appropriate appropriation line 448
item for which the credit card was used, and is free from previous 449
and then-outstanding obligations or certifications. If the card is 450
used for more than the amount originally authorized and if for any 451
reason that amount is not authorized after the fact, the county 452
treasury shall be reimbursed for any amount spent beyond the 453
originally authorized amount in the following manner: 454

(a) If the card is issued in the name of a specific officer 455

or employee, that officer or employee is liable in person and upon 456
any official bond the officer or employee has given to the county 457
to reimburse the county treasury for the amount charged to the 458
county beyond the originally authorized amount. 459

(b) If the card is issued to the office of the appointing 460
authority, the appointing authority is liable in person and upon 461
any official bond the appointing authority has given to the county 462
for the amount charged to the county beyond the originally 463
authorized amount. 464

(2) Any time a county credit card authorized for use under 465
division (E)(2) of this section is used for more than the amount 466
appropriated under that division, the county treasury shall be 467
reimbursed for any amount spent beyond the originally appropriated 468
amount in the following manner: 469

(a) If the card is issued in the name of a specific officer 470
or employee, that officer or employee is liable in person and upon 471
any official bond the officer or employee has given to the county 472
for reimbursing the county treasury for any amount charged on the 473
card beyond the originally appropriated amount. 474

(b) If the card is issued in the name of the office of the 475
appointing authority, the appointing authority is liable in person 476
and upon any official bond the appointing authority has given to 477
the county for reimbursement for any amount charged on the card 478
beyond the originally appropriated amount. 479

(3) Whenever any officer or employee who is authorized to use 480
a credit card held by the board or the office of any other county 481
appointing authority suspects the loss, theft, or possibility of 482
unauthorized use of the card, the officer or employee shall notify 483
the county auditor and either the officer's or employee's 484
appointing authority or the board immediately and in writing. 485

(4) If the county auditor determines there has been a credit 486

card expenditure beyond the appropriated or authorized amount as 487
provided in division (E) of this section, the auditor immediately 488
shall notify the board of county commissioners. When the board 489
determines, on its own or after notification from the county 490
auditor, that the county treasury should be reimbursed for credit 491
card expenditures beyond the appropriated or authorized amount as 492
provided in divisions (F)(1) and (2) of this section, it shall 493
give written notice to the county auditor and to the officer or 494
employee or appointing authority liable to the treasury as 495
provided in those divisions. If, within thirty days after issuance 496
of the written notice, the county treasury is not reimbursed for 497
the amount shown on the written notice, the prosecuting attorney 498
of the county shall recover that amount from the officer or 499
employee or appointing authority who is liable under this section 500
by civil action in any court of appropriate jurisdiction. 501

(G) Use of a county credit card for any use other than those 502
permitted under division (B)(1) of this section is a violation of 503
section 2913.21 of the Revised Code. 504

Sec. 301.28. (A) As used in this section: 505

(1) "Financial transaction device" includes a credit card, 506
debit card, charge card, or prepaid or stored value card, or 507
automated clearinghouse network credit, debit, or e-check entry 508
that includes, but is not limited to, accounts receivable and 509
internet-initiated, point of purchase, and telephone-initiated 510
applications or any other device or method for making an 511
electronic payment or transfer of funds. 512

(2) "County expenses" includes fees, costs, taxes, 513
assessments, fines, penalties, payments, or any other expense a 514
person owes or otherwise pays to a county office under the 515
authority of a county official, other than dog registration and 516
kennel fees required to be paid under Chapter 955. of the Revised 517

Code. "County expenses" includes payment to a county office of 518
money confiscated during the commitment of an individual to a 519
county jail, of bail, of money for a prisoner's inmate account, 520
and of money for goods and services obtained by or for the use of 521
an individual incarcerated by a county sheriff. 522

(3) "County official" includes the county auditor, county 523
treasurer, county engineer, county recorder, county prosecuting 524
attorney, county sheriff, county coroner, county park district and 525
board of county commissioners, the clerk of the probate court, the 526
clerk of the juvenile court, the clerks of court for all divisions 527
of the courts of common pleas, and the clerk of the court of 528
common pleas, the clerk of a county-operated municipal court, and 529
the clerk of a county court. 530

The term "county expenses" includes county expenses owed to 531
the board of health of the general health district or a combined 532
health district in the county. If the board of county 533
commissioners authorizes county expenses to be paid by financial 534
transaction devices under this section, then the board of health 535
and the general health district and the combined health district 536
may accept payments by financial transaction devices under this 537
section as if the board were a "county official" and the district 538
were a county office. However, in the case of a general health 539
district formed by unification of general health districts under 540
section 3709.10 of the Revised Code, this entitlement applies only 541
if all the boards of county commissioners of all counties in the 542
district have authorized payments to be accepted by financial 543
transaction devices. 544

The term "county expenses" also includes fees for services 545
and the receipt of gifts to the county law library resources fund 546
authorized by rules adopted by the county law library resources 547
board under division (D) of section 307.51 of the Revised Code. If 548
the board of county commissioners authorizes county expenses to be 549

paid by financial transaction devices under this section, then the 550
county law library resources board may accept payments by 551
financial transaction devices under this section as if the board 552
were a "county official." 553

(B) Notwithstanding any other section of the Revised Code and 554
except as provided in division (D) of this section, a board of 555
county commissioners may adopt a resolution authorizing the 556
acceptance of payments by financial transaction devices for county 557
expenses. The resolution shall include the following: 558

(1) A specification of those county officials who, and of the 559
county offices under those county officials that, are authorized 560
to accept payments by financial transaction devices; 561

(2) A list of county expenses that may be paid for through 562
the use of a financial transaction device; 563

(3) Specific identification of financial transaction devices 564
that the board authorizes as acceptable means of payment for 565
county expenses. Uniform acceptance of financial transaction 566
devices among different types of county expenses is not required. 567

(4) The amount, if any, authorized as a surcharge or 568
convenience fee under division (E) of this section for persons 569
using a financial transaction device. Uniform application of 570
surcharges or convenience fees among different types of county 571
expenses is not required. 572

(5) A specific provision as provided in division (G) of this 573
section requiring the payment of a penalty if a payment made by 574
means of a financial transaction device is returned or dishonored 575
for any reason. 576

The board's resolution shall also designate the county 577
treasurer as an administrative agent to solicit proposals, within 578
guidelines established by the board in the resolution and in 579
compliance with the procedures provided in division (C) of this 580

section, from financial institutions, issuers of financial 581
transaction devices, and processors of financial transaction 582
devices, to make recommendations about those proposals to the 583
board, and to assist county offices in implementing the county's 584
financial transaction devices program. The county treasurer may 585
decline this responsibility within thirty days after receiving a 586
copy of the board's resolution by notifying the board in writing 587
within that period. If the treasurer so notifies the board, the 588
board shall perform the duties of the administrative agent. 589

If the county treasurer is the administrative agent and fails 590
to administer the county financial transaction devices program in 591
accordance with the guidelines in the board's resolution, the 592
board shall notify the treasurer in writing of the board's 593
findings, explain the failures, and give the treasurer six months 594
to correct the failures. If the treasurer fails to make the 595
appropriate corrections within that six-month period, the board 596
may pass a resolution declaring the board to be the administrative 597
agent. The board may later rescind that resolution at its 598
discretion. 599

(C) The county shall follow the procedures provided in this 600
division whenever it plans to contract with financial 601
institutions, issuers of financial transaction devices, or 602
processors of financial transaction devices for the purposes of 603
this section. The administrative agent shall request proposals 604
from at least three financial institutions, issuers of financial 605
transaction devices, or processors of financial transaction 606
devices, as appropriate in accordance with the resolution adopted 607
under division (B) of this section. Prior to sending any financial 608
institution, issuer, or processor a copy of any such request, the 609
county shall advertise its intent to request proposals in a 610
newspaper of general circulation in the county once a week for two 611
consecutive weeks or as provided in section 7.16 of the Revised 612

Code. The notice shall state that the county intends to request 613
proposals; specify the purpose of the request; indicate the date, 614
which shall be at least ten days after the second publication, on 615
which the request for proposals will be mailed to financial 616
institutions, issuers, or processors; and require that any 617
financial institution, issuer, or processor, whichever is 618
appropriate, interested in receiving the request for proposals 619
submit written notice of this interest to the county not later 620
than noon of the day on which the request for proposals will be 621
mailed. 622

Upon receiving the proposals, the administrative agent shall 623
review them and make a recommendation to the board of county 624
commissioners on which proposals to accept. The board of county 625
commissioners shall consider the agent's recommendation and review 626
all proposals submitted, and then may choose to contract with any 627
or all of the entities submitting proposals, as appropriate. The 628
board shall provide any financial institution, issuer, or 629
processor that submitted a proposal, but with which the board does 630
not enter into a contract, notice that its proposal is rejected. 631
The notice shall state the reasons for the rejection, indicate 632
whose proposals were accepted, and provide a copy of the terms and 633
conditions of the successful bids. 634

(D) A board of county commissioners adopting a resolution 635
under this section shall send a copy of the resolution to each 636
county official in the county who is authorized by the resolution 637
to accept payments by financial transaction devices. After 638
receiving the resolution and before accepting payments by 639
financial transaction devices, a county official shall provide 640
written notification to the board of county commissioners of the 641
official's intent to implement the resolution within the 642
official's office. Each county office subject to the board's 643
resolution adopted under division (B) of this section may use only 644

the financial institutions, issuers of financial transaction 645
devices, and processors of financial transaction devices with 646
which the board of county commissioners contracts, and each such 647
office is subject to the terms of those contracts. 648

If a county office under the authority of a county official 649
is directly responsible for collecting one or more county expenses 650
and the county official determines not to accept payments by 651
financial transaction devices for one or more of those expenses, 652
the office shall not be required to accept payments by financial 653
transaction devices, notwithstanding the adoption of a resolution 654
by the board of county commissioners under this section. 655

Any office of a clerk of the court of common pleas that 656
accepts financial transaction devices on or before July 1, 1999, 657
and any other county office that accepted such devices before 658
January 1, 1998, may continue to accept such devices without being 659
subject to any resolution passed by the board of county 660
commissioners under division (B) of this section, or any other 661
oversight by the board of the office's financial transaction 662
devices program. Any such office may use surcharges or convenience 663
fees in any manner the county official in charge of the office 664
determines to be appropriate, and, if the county treasurer 665
consents, may appoint the county treasurer to be the office's 666
administrative agent for purposes of accepting financial 667
transaction devices. In order not to be subject to the resolution 668
of the board of county commissioners adopted under division (B) of 669
this section, a county office shall notify the board in writing 670
within thirty days after March 30, 1999, that it accepted 671
financial transaction devices prior to January 1, 1998, or, in the 672
case of the office of a clerk of the court of common pleas, the 673
clerk has accepted or will accept such devices on or before July 674
1, 1999. Each such notification shall explain how processing costs 675
associated with financial transaction devices are being paid and 676

shall indicate whether surcharge or convenience fees are being 677
passed on to consumers. 678

(E) A board of county commissioners may establish a surcharge 679
or convenience fee that may be imposed upon a person making 680
payment by a financial transaction device. The surcharge or 681
convenience fee shall not be imposed unless authorized or 682
otherwise permitted by the rules prescribed by an agreement 683
governing the use and acceptance of the financial transaction 684
device. 685

If a surcharge or convenience fee is imposed, every county 686
office accepting payment by a financial transaction device, 687
regardless of whether that office is subject to a resolution 688
adopted by a board of county commissioners, shall clearly post a 689
notice in that office and shall notify each person making a 690
payment by such a device about the surcharge or fee. Notice to 691
each person making a payment shall be provided regardless of the 692
medium used to make the payment and in a manner appropriate to 693
that medium. Each notice shall include all of the following: 694

(1) A statement that there is a surcharge or convenience fee 695
for using a financial transaction device; 696

(2) The total amount of the charge or fee expressed in 697
dollars and cents for each transaction, or the rate of the charge 698
or fee expressed as a percentage of the total amount of the 699
transaction, whichever is applicable; 700

(3) A clear statement that the surcharge or convenience fee 701
is nonrefundable. 702

(F) If a person elects to make a payment to the county by a 703
financial transaction device and a surcharge or convenience fee is 704
imposed, the payment of the surcharge or fee shall be considered 705
voluntary and the surcharge or fee is not refundable. 706

(G) If a person makes payment by financial transaction device 707

and the payment is returned or dishonored for any reason, the 708
person is liable to the county for payment of a penalty over and 709
above the amount of the expense due. The board of county 710
commissioners shall determine the amount of the penalty, which may 711
be either a fee not to exceed twenty dollars or payment of the 712
amount necessary to reimburse the county for banking charges, 713
legal fees, or other expenses incurred by the county in collecting 714
the returned or dishonored payment. The remedies and procedures 715
provided in this section are in addition to any other available 716
civil or criminal remedies provided by law. 717

(H) No person making any payment by financial transaction 718
device to a county office shall be relieved from liability for the 719
underlying obligation except to the extent that the county 720
realizes final payment of the underlying obligation in cash or its 721
equivalent. If final payment is not made by the financial 722
transaction device issuer or other guarantor of payment in the 723
transaction, the underlying obligation shall survive and the 724
county shall retain all remedies for enforcement that would have 725
applied if the transaction had not occurred. 726

(I) A county official or employee who accepts a financial 727
transaction device payment in accordance with this section and any 728
applicable state or local policies or rules is immune from 729
personal liability for the final collection of such payments. 730

Sec. 5101.92. The Ohio healthier buckeye advisory council may 731
do all of the following: 732

(A) Develop means by which county healthier buckeye councils 733
established under section 355.02 of the Revised Code may reduce 734
the reliance of individuals on publicly funded assistance programs 735
as provided in section 355.03 of the Revised Code; 736

(B) Recommend to the director of job and family services 737
eligibility criteria, application processes, and maximum grant 738

amounts for the Ohio healthier buckeye grant program; 739

(C) Not later than December 1, ~~2014~~ 2015, submit to the 740
director recommendations for doing all of the following: 741

(1) Coordinating services across all public assistance 742
programs to help individuals find employment, succeed at work, and 743
stay out of poverty; 744

(2) Revising incentives for public assistance programs to 745
foster person-centered case management; 746

(3) Standardizing and automating eligibility determination 747
policies and processes for public assistance programs. 748

Sec. 5703.57. (A) As used in this section, "Ohio business 749
gateway" has the same meaning as in section 718.051 of the Revised 750
Code. 751

(B) There is hereby created the Ohio business gateway 752
steering committee to direct the continuing development of the 753
Ohio business gateway and to oversee its operations. The committee 754
shall provide general oversight regarding operation of the Ohio 755
business gateway and shall recommend to the department of 756
administrative services enhancements that will improve the Ohio 757
business gateway. The committee shall consider all banking, 758
technological, administrative, and other issues associated with 759
the Ohio business gateway and shall make recommendations regarding 760
the type of reporting forms or other tax documents to be filed 761
through the Ohio business gateway. 762

(C) The committee shall consist of: 763

(1) The following members, appointed by the governor with the 764
advice and consent of the senate: 765

(a) Not more than four representatives of the business 766
community; 767

(b) Not more than one representative of municipal tax administrators; and	768 769
(c) Not more than two tax practitioners.	770
(2) The following ex officio members:	771
(a) The director or other highest officer of each state agency that has tax reporting forms or other tax documents filed with it through the Ohio business gateway or the director's designee;	772 773 774 775
(b) The secretary of state or the secretary of state's designee;	776 777
(c) The treasurer of state or the treasurer of state's designee;	778 779
(d) The director of budget and management or the director's designee;	780 781
(e) The state chief information officer or the officer's designee;	782 783
(f) The tax commissioner or the tax commissioner's designee; and	784 785
(g) The director of development or the director's designee;	786
<u>(h) The governor or the governor's designee.</u>	787
An appointed member shall serve until the member resigns or is removed by the governor. Vacancies shall be filled in the same manner as original appointments.	788 789 790
(D) A vacancy on the committee does not impair the right of the other members to exercise all the functions of the committee. The presence of a majority of the members of the committee constitutes a quorum for the conduct of business of the committee. The concurrence of at least a majority of the members of the committee is necessary for any action to be taken by the	791 792 793 794 795 796

committee. On request, each member of the committee shall be 797
reimbursed for the actual and necessary expenses incurred in the 798
discharge of the member's duties. 799

(E) The committee is a part of the department of taxation for 800
administrative purposes. 801

(F) Each year, the governor shall select a member of the 802
committee to serve as chairperson. The chairperson shall appoint 803
an official or employee of the department of taxation to act as 804
the committee's secretary. The secretary shall keep minutes of the 805
committee's meetings and a journal of all meetings, proceedings, 806
findings, and determinations of the committee. 807

(G) The committee may hire professional, technical, and 808
clerical staff needed to support its activities. 809

(H) The committee shall meet as often as necessary to perform 810
its duties. 811

Sec. 5709.121. (A) Real property and tangible personal 812
property belonging to a charitable or educational institution or 813
to the state or a political subdivision, shall be considered as 814
used exclusively for charitable or public purposes by such 815
institution, the state, or political subdivision, if it meets one 816
of the following requirements: 817

(1) It is used by such institution, the state, or political 818
subdivision, or by one or more other such institutions, the state, 819
or political subdivisions under a lease, sublease, or other 820
contractual arrangement: 821

(a) As a community or area center in which presentations in 822
music, dramatics, the arts, and related fields are made in order 823
to foster public interest and education therein; 824

(b) For other charitable, educational, or public purposes. 825

(2) It is made available under the direction or control of 826

such institution, the state, or political subdivision for use in 827
furtherance of or incidental to its charitable, educational, or 828
public purposes and not with the view to profit. 829

(3) It is used by an organization described in division (D) 830
of section 5709.12 of the Revised Code. If the organization is a 831
corporation that receives a grant under the Thomas Alva Edison 832
grant program authorized by division (C) of section 122.33 of the 833
Revised Code at any time during the tax year, "used," for the 834
purposes of this division, includes holding property for lease or 835
resale to others. 836

(B)(1) Property described in division (A)(1)(a) of this 837
section shall continue to be considered as used exclusively for 838
charitable or public purposes even if the property is conveyed 839
through one conveyance or a series of conveyances to an entity 840
that is not a charitable or educational institution and is not the 841
state or a political subdivision, provided that all of the 842
following conditions apply with respect to that property: 843

(a) The property ~~has been~~ was listed as exempt on the county 844
auditor's tax list and duplicate for the county in which it is 845
located for the ~~ten tax years~~ year immediately preceding the year 846
in which the property is conveyed through one conveyance or a 847
series of conveyances; 848

(b) The property is conveyed through one conveyance or a 849
series of conveyances to an owner that does any of the following: 850

(i) Leases the property through one lease or a series of 851
leases to the entity that owned or occupied the property for the 852
~~ten tax years~~ year immediately preceding the year in which the 853
property is conveyed or to an affiliate of that entity; 854

(ii) Contracts to have renovations performed as described in 855
division (B)(1)(d) of this section and is at least partially owned 856
by a nonprofit organization described in section 501(c)(3) of the 857

Internal Revenue Code that is exempt from taxation under section 858
501(a) of that code. 859

(c) The property includes improvements that are at least 860
fifty years old; 861

(d) The property is being renovated in connection with a 862
claim for historic preservation tax credits available under 863
federal law; 864

(e) The property continues to be used for the purposes 865
described in division (A)(1)(a) of this section after its 866
conveyance; and 867

(f) The property is certified by the United States secretary 868
of the interior as a "certified historic structure" or certified 869
as part of a certified historic structure. 870

(2) Notwithstanding section 5715.27 of the Revised Code, an 871
application for exemption from taxation of property described in 872
division (B)(1) of this section may be filed by either the owner 873
of the property or its occupant. 874

(C) For purposes of this section, an institution that meets 875
all of the following requirements is conclusively presumed to be a 876
charitable institution: 877

(1) The institution is a nonprofit corporation or 878
association, no part of the net earnings of which inures to the 879
benefit of any private shareholder or individual; 880

(2) The institution is exempt from federal income taxation 881
under section 501(a) of the Internal Revenue Code; 882

(3) The majority of the institution's board of directors are 883
appointed by the mayor or legislative authority of a municipal 884
corporation or a board of county commissioners, or a combination 885
thereof; 886

(4) The primary purpose of the institution is to assist in 887

the development and revitalization of downtown urban areas. 888

Sec. 5726.01. As used in this chapter: 889

(A) "Affiliated group" means a group of two or more persons 890
with fifty per cent or greater of the value of each person's 891
ownership interests owned or controlled directly, indirectly, or 892
constructively through related interests by common owners during 893
all or any portion of the taxable year, and the common owners. 894
"Affiliated group" includes, but is not limited to, any person 895
eligible to be included in a consolidated elected taxpayer group 896
under section 5751.011 of the Revised Code or a combined taxpayer 897
group under section 5751.012 of the Revised Code. 898

(B) "Bank organization" means any of the following: 899

(1) A national bank organized and operating as a national 900
bank association pursuant to the "National Bank Act," 13 Stat. 100 901
(1864), 12 U.S.C. 21, et seq.; 902

(2) A federal savings association or federal savings bank 903
chartered under 12 U.S.C. 1464; 904

(3) A bank, banking association, trust company, savings and 905
loan association, savings bank, or other banking institution that 906
is organized or incorporated under the laws of the United States, 907
any state, or a foreign country; 908

(4) Any corporation organized and operating pursuant to 12 909
U.S.C. 611, et seq.; 910

(5) Any agency or branch of a foreign bank, as those terms 911
are defined in 12 U.S.C. 3101; 912

(6) An entity licensed as a small business investment company 913
under the "Small Business Investment Act of 1958," 72 Stat. 689, 914
15 U.S.C. 661, et seq.; 915

(7) A company chartered under the "Farm Credit Act of 1933," 916

48 Stat. 257, or a successor of such a company.	917
"Bank organization" does not include an institution organized	918
under the "Federal Farm Loan Act," 39 Stat. 360 (1916), or a	919
successor of such an institution, an insurance company, or a	920
credit union.	921
(C) "Call report" means the consolidated reports of condition	922
and income prescribed by the federal financial institutions	923
examination council that a person is required to file with a	924
federal regulatory agency pursuant to 12 U.S.C. 161, 12 U.S.C.	925
324, or 12 U.S.C. 1817.	926
(D) "Captive finance company" means a person that derived at	927
least seventy-five per cent of its gross income for the current	928
taxable year and the two taxable years preceding the current	929
taxable year from one or more of the following transactions:	930
(1) Financing transactions with members of its affiliated	931
group;	932
(2) Financing transactions with or for customers of products	933
manufactured or sold by a member of its affiliated group;	934
(3) Financing transactions with or for a distributor or	935
franchisee that sells, leases, or services a product manufactured	936
or sold by a member of the person's affiliated group;	937
(4) Financing transactions with or for a supplier to a member	938
of the person's affiliated group in connection with the member's	939
manufacturing business;	940
(5) Issuing bonds or other publicly traded debt instruments	941
for the benefit of the affiliated group;	942
(6) Short-term or long-term investments whereby the person	943
invests the cash reserves of the affiliated group and the	944
affiliated group utilizes the proceeds from the investments.	945
For the purposes of division (D) of this section, "financing	946

transaction" means making or selling loans, extending credit, 947
leasing, earning or receiving subvention, including interest 948
supplements and other support costs related thereto, or acquiring, 949
selling, or servicing accounts receivable, notes, loans, leases, 950
debt, or installment obligations that arise from the sale or lease 951
of tangible personal property or the performance of services, and 952
"gross income" has the same meaning as in section 61 of the 953
Internal Revenue Code and includes income from transactions 954
between the captive finance company and other members of its 955
affiliated group. 956

A person that has not been in continuous existence for the 957
two taxable years preceding the current taxable year qualifies as 958
a "captive finance company" for purposes of division (D) of this 959
section if the person derived at least seventy-five per cent of 960
its gross income for the period of its existence from one or more 961
of the transactions described in divisions (D)(1) to (6) of this 962
section. 963

"Captive finance company" does not include a small dollar 964
lender. 965

~~(e)~~(E) "Credit union" means a nonprofit cooperative financial 966
institution organized or chartered under the laws of this state, 967
any other state, or the United States. 968

(F) "Diversified savings and loan holding company" has the 969
same meaning as in 12 U.S.C. 1467a, as that section existed on 970
January 1, 2012. 971

(G) "Document of creation" means the articles of 972
incorporation of a corporation, articles of organization of a 973
limited liability company, registration of a foreign limited 974
liability company, certificate of limited partnership, 975
registration of a foreign limited partnership, registration of a 976
domestic or foreign limited liability partnership, or registration 977

of a trade name. 978

(H) "Financial institution" means a bank organization, a 979
holding company of a bank organization, or a nonbank financial 980
organization, except when one of the following applies: 981

(1) If two or more such entities are consolidated for the 982
purposes of filing an FR Y-9, "financial institution" means a 983
group consisting of all entities that are included in the FR Y-9. 984

(2) If two or more such entities are consolidated for the 985
purposes of filing a call report, "financial institution" means a 986
group consisting of all entities that are included in the call 987
report and that are not included in a group described in division 988
(H)(1) of this section. 989

(3) If a bank organization is owned directly by a 990
grandfathered unitary savings and loan holding company or directly 991
or indirectly by an entity that was a grandfathered unitary 992
savings and loan holding company on January 1, 2012, "financial 993
institution" means a group consisting only of that bank 994
organization and the entities included in that bank organization's 995
call report, notwithstanding division (H)(1) or (2) of this 996
section. 997

"Financial institution" does not include a diversified 998
savings and loan holding company ~~or~~, a grandfathered unitary 999
savings and loan holding company, any entity that was a 1000
grandfathered unitary savings and loan holding company on January 1001
1, 2012, or any entity that is not a bank organization or owned by 1002
a bank organization and that is owned directly or indirectly by an 1003
entity that was a grandfathered unitary savings and loan holding 1004
company on January 1, 2012. 1005

(I) "FR Y-9" means the consolidated or parent-only financial 1006
statements that a holding company is required to file with the 1007
federal reserve board pursuant to 12 U.S.C. 1844. In the case of a 1008

holding company required to file both consolidated and parent-only 1009
financial statements, "FR Y-9" means the consolidated financial 1010
statements that the holding company is required to file. 1011

(J) "Grandfathered unitary savings and loan holding company" 1012
means an entity described in 12 U.S.C. 1467a(c)(9)(C), as that 1013
section existed on December 31, 1999. 1014

(K) "Gross receipts" means all items of income, without 1015
deduction for expenses. If the reporting person for a taxpayer is 1016
a holding company, "gross receipts" includes all items of income 1017
reported on the FR Y-9 filed by the holding company. If the 1018
reporting person for a taxpayer is a bank organization, "gross 1019
receipts" includes all items of income reported on the call report 1020
filed by the bank organization. If the reporting person for a 1021
taxpayer is a nonbank financial organization, "gross receipts" 1022
includes all items of income reported in accordance with generally 1023
accepted accounting principles. 1024

(L) "Insurance company" means every corporation, association, 1025
and society engaged in the business of insurance of any character, 1026
or engaged in the business of entering into contracts 1027
substantially amounting to insurance of any character, or of 1028
indemnifying or guaranteeing against loss or damage, or acting as 1029
surety on bonds or undertakings. "Insurance company" also includes 1030
any health insuring corporation as defined in section 1751.01 of 1031
the Revised Code. 1032

(M)(1) "Nonbank financial organization" means every person 1033
that is not a bank organization or a holding company of a bank 1034
organization and that engages in business primarily as a small 1035
dollar lender. "Nonbank financial organization" does not include 1036
an institution organized under the "Federal Farm Loan Act," 39 1037
Stat. 360 (1916), or a successor of such an institution, an 1038
insurance company, a captive finance company, a credit union, an 1039
institution organized and operated exclusively for charitable 1040

purposes within the meaning of section 501(c)(3) of the Internal 1041
Revenue Code, or a person that facilitates or services one or more 1042
securitizations for a bank organization, a holding company of a 1043
bank organization, a captive finance company, or any member of the 1044
person's affiliated group. 1045

(2) A person is engaged in business primarily as a small 1046
dollar lender if the person has, for the taxable year, gross 1047
income from the activities described in division (O) of this 1048
section that exceeds the person's gross income from all other 1049
activities. As used in division (M) of this section, "gross 1050
income" has the same meaning as in section 61 of the Internal 1051
Revenue Code, and income from transactions between the person and 1052
the other members of the affiliated group shall be eliminated, and 1053
any sales, exchanges, and other dispositions of commercial paper 1054
to persons outside the affiliated group produces gross income only 1055
to the extent the proceeds from such transactions exceed the 1056
affiliated group's basis in such commercial paper. 1057

(N) "Reporting person" means one of the following: 1058

(1) In the case of a financial institution described in 1059
division (H)(1) of this section, the top-tier holding company 1060
required to file an FR Y-9. 1061

(2) In the case of a financial institution described in 1062
division (H)(2) or (3) of this section, the bank organization 1063
required to file the call report. 1064

(3) In the case of a bank organization or nonbank financial 1065
organization that is not included in a group described in division 1066
(H)(1) or (2) of this section, the bank organization or nonbank 1067
financial organization. 1068

(O) "Small dollar lender" means any person engaged primarily 1069
in the business of loaning money to individuals, provided that the 1070
loan amounts do not exceed five thousand dollars and the duration 1071

of the loans do not exceed twelve months. A "small dollar lender" 1072
does not include a bank organization, credit union, or captive 1073
finance company. 1074

(P) "Tax year" means the calendar year for which the tax 1075
levied under section 5726.02 of the Revised Code is required to be 1076
paid. 1077

(Q) "Taxable year" means the calendar year preceding the year 1078
in which an annual report is required to be filed under section 1079
5726.03 of the Revised Code. 1080

(R) "Taxpayer" means a financial institution subject to the 1081
tax levied under section 5726.02 of the Revised Code. 1082

(S) "Total equity capital" means the sum of the common stock 1083
at par value, perpetual preferred stock and related surplus, other 1084
surplus not related to perpetual preferred stock, retained 1085
earnings, accumulated other comprehensive income, treasury stock, 1086
unearned employee stock ownership plan shares, and other equity 1087
components of a financial institution. "Total equity capital" 1088
shall not include any noncontrolling (minority) interests as 1089
reported on an FR Y-9 or call report, unless such interests are in 1090
a bank organization or a bank holding company. 1091

(T) "Total Ohio equity capital" means the portion of the 1092
total equity capital of a financial institution apportioned to 1093
Ohio pursuant to section 5726.05 of the Revised Code. 1094

(U) "Holding company" does not include a diversified savings 1095
and loan holding company ~~or~~, a grandfathered unitary savings and 1096
loan holding company, any entity that was a grandfathered unitary 1097
savings and loan holding company on January 1, 2012, or any entity 1098
that is not a bank organization or owned by a bank organization 1099
and that is owned directly or indirectly by an entity that was a 1100
grandfathered unitary savings and loan holding company on January 1101
1, 2012. 1102

(V) "Securitization" means transferring one or more assets to one or more persons and subsequently issuing securities backed by the right to receive payment from the asset or assets so transferred.

Sec. 5726.04. (A) The tax levied on a financial institution under this chapter shall be the greater of the following:

(1) A minimum tax equal to one thousand dollars;

(2) The product of the total Ohio equity capital of the financial institution, as determined under this section, multiplied by eight mills for each dollar of the first two hundred million dollars of total Ohio equity capital, by four mills for each dollar of total Ohio equity capital greater than two hundred million and less than one billion three hundred million ~~one~~ dollars, and by two and one-half mills for each dollar of total Ohio equity capital ~~in excess of~~ equal to or greater than one billion three hundred million dollars.

(B) If the reporting person for a financial institution files an FR Y-9 or call report, the total equity capital of the financial institution shall equal the total equity capital shown on the reporting person's FR Y-9 or call report as of the end of the taxable year. The total equity capital of all other financial institutions shall be reported as of the end of the taxable year in accordance with generally accepted accounting principles.

(C) For the purposes of this section, "total Ohio equity capital" means the product of the total equity capital of a financial institution as of the end of a taxable year multiplied by the Ohio apportionment ratio calculated for the financial institution under section 5726.05 of the Revised Code, except as provided in section 5726.041 of the Revised Code.

(D) All payments received from the tax levied under this

chapter shall be credited to the general revenue fund. 1133

(E)(1) As used in this division: 1134

(a) "First target tax amount" means two hundred million 1135
dollars. 1136

(b) "Second target tax amount" means one hundred six per cent 1137
of the first target tax amount or, if applicable, the first target 1138
tax amount as adjusted under division (E)(2) or (3) of this 1139
section. 1140

(c) "Amount of taxes collected" means the amount of taxes 1141
received by the tax commissioner from the tax levied under this 1142
chapter for a tax year, plus the total amount of the tax credit 1143
authorized by section 5726.57 of the Revised Code claimed on tax 1144
year 2014 reports, less any amounts refunded to taxpayers for the 1145
same tax year. 1146

(2) If, for the tax year beginning on January 1, 2014, the 1147
total amount of taxes collected from all taxpayers under this 1148
chapter is greater than one hundred ten per cent of the first 1149
target tax amount, the tax commissioner shall decrease each tax 1150
rate provided in division (A)(2) of this section by a percentage 1151
equal to the percentage by which the amount of taxes collected 1152
exceeded the first target tax amount. 1153

(3) If, for the tax year beginning on January 1, 2014, the 1154
total amount of taxes collected from all taxpayers under this 1155
chapter is less than ninety per cent of the first target tax 1156
amount, the tax commissioner shall increase the tax rate for each 1157
dollar of total Ohio equity capital ~~in excess of~~ equal to or 1158
greater than one billion three hundred million dollars as provided 1159
in division (A)(2) of this section by a percentage equal to ~~the~~ 1160
~~difference of (a) the percentage by which the first target tax~~ 1161
~~amount exceeded the amount of taxes collected minus (b) ten per~~ 1162
~~cent of the first target tax amount~~ a fraction, the denominator of 1163

which is the aggregate sum of each dollar of each taxpayer's Ohio 1164
equity capital greater than or equal to one billion three hundred 1165
million dollars, as reported by each taxpayer for tax year 2014, 1166
multiplied by the tax rate for each dollar of total Ohio equity 1167
capital greater than or equal to one billion three hundred million 1168
dollars provided under division (A)(2) of this section, and the 1169
numerator of which is the sum of the denominator and the 1170
difference obtained by subtracting the amount of taxes collected 1171
under this chapter in tax year 2014 from ninety per cent of the 1172
first target tax amount. 1173

(4) If, for the tax year beginning on January 1, 2016, the 1174
total amount of taxes collected from all taxpayers under this 1175
chapter is greater than one hundred ten per cent of the second 1176
target tax amount, the tax commissioner shall decrease each tax 1177
rate in effect on January 1, 2016, by a percentage equal to the 1178
percentage by which the amount of taxes collected exceeded the 1179
second target tax amount. 1180

(5) If, for the tax year beginning on January 1, 2016, the 1181
total amount of taxes collected from all taxpayers under this 1182
chapter is less than ninety per cent of the second target tax 1183
amount, the tax commissioner shall increase the tax rate for each 1184
dollar of total Ohio equity capital ~~in excess of~~ equal to or 1185
greater than one billion three hundred million dollars as provided 1186
in division (A)(2) of this section by a percentage equal to ~~the~~ 1187
~~difference of (a) the percentage by which the second target tax~~ 1188
~~amount exceeded the amount of taxes collected minus (b) ten per~~ 1189
~~cent of the second target tax amount~~ a fraction, the denominator 1190
of which is the aggregate sum of each dollar of each taxpayer's 1191
Ohio equity capital greater than or equal to one billion three 1192
hundred million dollars, as reported by each taxpayer for tax year 1193
2016, multiplied by the tax rate for each dollar of total Ohio 1194
equity capital greater than or equal to one billion three hundred 1195

million dollars provided under division (A)(2) of this section, 1196
and the numerator of which is the sum of the denominator and the 1197
difference obtained by subtracting the amount of taxes collected 1198
under this chapter in tax year 2016 from ninety per cent of the 1199
second target tax amount. 1200

(6) Tax rates adjusted pursuant to division (E)(2), (3), (4), 1201
or (5) of this section shall be rounded to the nearest one-tenth 1202
of one mill per dollar. The tax commissioner shall publish the new 1203
tax rates by journal entry and provide notice of the new tax rates 1204
to taxpayers. The new tax rates adjusted pursuant to division 1205
(E)(2) or (3) of this section shall apply to tax years beginning 1206
on or after January 1, 2015. The new tax rates adjusted pursuant 1207
to division (E)(4) or (5) of this section shall apply to tax years 1208
beginning on or after January 1, 2017. 1209

Section 2. That existing sections 122.175, 301.27, 301.28, 1210
5101.92, 5703.57, 5709.121, 5726.01, and 5726.04 of the Revised 1211
Code are hereby repealed. 1212

Section 3. (A) All terms used in this section have the same 1213
meanings as in sections 5739.01 and 5741.01 of the Revised Code. 1214
As used in this section: 1215

(1) "Clothing" means all human wearing apparel suitable for 1216
general use. "Clothing" includes, but is not limited to, aprons, 1217
household and shop; athletic supporters; baby receiving blankets; 1218
bathing suits and caps; beach capes and coats; belts and 1219
suspenders; boots; coats and jackets; costumes; diapers, children 1220
and adult, including disposable diapers; ear muffs; footlets; 1221
formal wear; garters and garter belts; girdles; gloves and mittens 1222
for general use; hats and caps; hosiery; insoles for shoes; lab 1223
coats; neckties; overshoes; pantyhose; rainwear; rubber pants; 1224
sandals; scarves; shoes and shoe laces; slippers; sneakers; socks 1225

and stockings; steel-toed shoes; underwear; uniforms, athletic and 1226
nonathletic; and wedding apparel. "Clothing" does not include 1227
items purchased for use in a trade or business; clothing 1228
accessories or equipment; protective equipment; sports or 1229
recreational equipment; belt buckles sold separately; costume 1230
masks sold separately; patches and emblems sold separately; sewing 1231
equipment and supplies including, but not limited to, knitting 1232
needles, patterns, pins, scissors, sewing machines, sewing 1233
needles, tape measures, and thimbles; and sewing materials that 1234
become part of "clothing" including, but not limited to, buttons, 1235
fabric, lace, thread, yarn, and zippers. 1236

(2) "School supplies" means items commonly used by a student 1237
in a course of study. "School supplies" includes only the 1238
following items: binders; book bags; calculators; cellophane tape; 1239
blackboard chalk; compasses; composition books; crayons; erasers; 1240
folders, expandable, pocket, plastic, and manila; glue, paste, and 1241
paste sticks; highlighters; index cards; index card boxes; legal 1242
pads; lunch boxes; markers; notebooks; paper, loose-leaf ruled 1243
notebook paper, copy paper, graph paper, tracing paper, manila 1244
paper, colored paper, poster board, and construction paper; pencil 1245
boxes and other school supply boxes; pencil sharpeners; pencils; 1246
pens; protractors; rulers; scissors; and writing tablets. "School 1247
supplies" does not include any item purchased for use in a trade 1248
or business. 1249

(3) "School instructional material" means written material 1250
commonly used by a student in a course of study as a reference and 1251
to learn the subject being taught. "School instructional material" 1252
includes only the following items: reference books, reference maps 1253
and globes, textbooks, and workbooks. "School instructional 1254
material" does not include any material purchased for use in a 1255
trade or business. 1256

(B) Taxes levied by or under sections 5739.02, 5739.021, 1257

5739.023, 5739.026, 5741.02, 5741.021, 5741.022, and 5741.023 of 1258
the Revised Code do not apply to the sale or storage, use, or 1259
other consumption of any of the following occurring on August 7, 1260
8, or 9, 2015: 1261

(1) An item of clothing, the price of which is seventy-five 1262
dollars or less; 1263

(2) An item of school supplies, the price of which is twenty 1264
dollars or less; 1265

(3) An item of school instructional material, the price of 1266
which is twenty dollars or less. 1267

(C) This section is repealed effective August 10, 2015. 1268

Section 4. ECONOMIC GARDENING TECHNICAL ASSISTANCE PILOT 1269
PROGRAM 1270

(A) As used in this section: 1271

(1) "Eligible business" means a for-profit business 1272
association that has at least six employees but not more than 1273
ninety-nine employees and that has maintained its principal place 1274
of business in the state for at least a two-year period ending on 1275
the date the business applies for assistance under this section. 1276
The business must generate at least seven hundred fifty thousand 1277
dollars but not more than twenty-five million dollars in annual 1278
revenue and must have increased both its number of full-time 1279
equivalent employees in this state and its gross revenue during at 1280
least three of the five years preceding the date of application. 1281

(2) "Full-time equivalent employee" means the quotient 1282
obtained by dividing the total number of hours for which an 1283
eligible business employs employees during a year by two thousand 1284
eighty. 1285

(B) There is hereby created in the Development Services 1286
Agency the Economic Gardening Technical Assistance Pilot Program. 1287

The Director of Development Services may contract with or 1288
coordinate one or more persons to aid in the administration and 1289
operation of the program. 1290

The Director shall provide technical assistance to eligible 1291
businesses, including, but not limited to, access to information 1292
and market intelligence services, including information on 1293
markets, customers, and competitors, such as business databases, 1294
geographic information systems, search engine marketing, and 1295
business connection development encouraging interaction and 1296
exchange among business owners and resource providers such as 1297
trade associations, academic institutions, business advocacy 1298
organizations, peer-based learning sessions, and mentoring 1299
programs. The Director, through the program, is authorized to 1300
promote the general business and industrial interests of the 1301
state. 1302

(C)(1) The Director, in selecting eligible businesses to 1303
assist, shall select businesses in more than one industry 1304
classification and, to the extent practicable, shall choose 1305
businesses that are geographically distributed throughout the 1306
state. 1307

(2) A business receiving assistance under the program must 1308
enter into an agreement with the Director to establish the 1309
business's commitment to participate in the program. The agreement 1310
must require, at a minimum, that the business do all of the 1311
following: 1312

(a) Attend the number of meetings between the business and 1313
the Director or another person designated by the Director as 1314
prescribed in the agreement; 1315

(b) Report job creation data in the manner prescribed by the 1316
Director; 1317

(c) Provide financial data in the manner prescribed by the 1318

Director. 1319

The Director may prescribe in the agreement additional 1320
reporting requirements as are necessary to document the progress 1321
of the business and monitor the business's implementation of the 1322
assistance. 1323

(D) On or before one year after the effective date of S.B. 1324
243 of the 130th General Assembly, the Director of Development 1325
Services shall make available on the Development Services Agency's 1326
web site a report that includes, at a minimum, the number of 1327
businesses receiving assistance under this section, the number of 1328
full-time equivalent employees created as a result of the 1329
assistance, the total amount of compensation paid for such 1330
employees, and the locations and types of business conducted by 1331
the businesses. The report shall also evaluate the effectiveness 1332
of the Economic Gardening Technical Assistance Pilot Program and 1333
recommend any changes to be made to the program. The report shall 1334
be submitted to the Governor, the Speaker and Minority Leader of 1335
the House of Representatives, and the Majority Leader and Minority 1336
Leader of the Senate. 1337

(E) The Director of Development Services shall adopt rules in 1338
accordance with Chapter 119. of the Revised Code that are 1339
necessary for the administration of the Economic Gardening 1340
Technical Assistance Pilot Program. 1341

Section 5. Section 4 of this act is hereby repealed, 1342
effective two years after the effective date of this act. 1343

Section 6. Notwithstanding any other provision of law, the 1344
Director of Budget and Management shall transfer an additional \$10 1345
million in cash from the GRF to the Local Government Fund in FY 1346
2015. The Tax Commissioner shall determine amounts to be 1347
distributed to each county undivided local government fund. Half 1348

of the \$10 million is to be divided among the counties so that 1349
each township in the state receives the same amount, and half is 1350
to be apportioned based on township road miles. These amounts are 1351
hereby appropriated. The Tax Commissioner shall distribute these 1352
amounts, and shall separately identify to each county treasurer 1353
the amount to be divided equally among townships in the county and 1354
the amount to be divided among the townships based on road miles. 1355
Each appropriate county officer shall transfer cash from the 1356
county undivided local government fund to townships in the county 1357
based on this division of funds. 1358

Section 7. All items in this section are hereby appropriated 1359
as designated out of any moneys in the state treasury to the 1360
credit of the designated fund. For all appropriations made in this 1361
act, those in the first column are for fiscal year 2014 and those 1362
in the second column are for fiscal year 2015. The appropriations 1363
made in this act are in addition to any other appropriations made 1364
for the FY 2014-FY 2015 biennium. 1365

DEV DEVELOPMENT SERVICES AGENCY 1366

General Revenue Fund 1367

GRF	195407	Travel and Tourism	\$	0	\$	1,228,321	1368
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GRF	195530	Economic Gardening	\$	0	\$	500,000	1369
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Pilot Program

GRF	195532	Technology Programs	\$	0	\$	2,290,500	1370
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and Grants

TOTAL GRF General Revenue Fund	\$	0	\$	4,018,821	1371
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TOTAL ALL BUDGET FUND GROUPS	\$	0	\$	4,018,821	1372
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TRAVEL AND TOURISM 1373

Of the foregoing appropriation item 195407, Travel and 1374
Tourism, \$500,000 in fiscal year 2015 shall be used to support the 1375
2015 Major League Baseball All-Star Game in Cincinnati. 1376

Of the foregoing appropriation item 195407, Travel and 1377

Tourism, \$428,321 in fiscal year 2015 shall be used to support the 1378
Chagrin Valley Little Theater. 1379

Of the foregoing appropriation item 195407, Travel and 1380
Tourism, \$300,000 in fiscal year 2015 shall be used for 1381
renovations to the James Kilbourne Memorial Library building in 1382
the City of Worthington. 1383

ECONOMIC GARDENING PILOT PROGRAM 1384

The foregoing appropriation item 195530, Economic Gardening 1385
Pilot Program, shall be used for the Economic Gardening Technical 1386
Assistance Pilot Program established in Section 4 of this act. 1387

TECHNOLOGY PROGRAMS AND GRANTS 1388

Of the foregoing appropriation item 195532, Technology 1389
Programs and Grants, up to \$1,510,000 in fiscal year 2015 shall be 1390
allocated to Connect Ohio to support the Digital Works initiative. 1391

Of the foregoing appropriation item 195532, Technology 1392
Programs and Grants, up to \$780,500 in fiscal year 2015 shall be 1393
allocated to Connect Ohio to provide broadband mapping and 1394
economic development consultation services. 1395

EDU DEPARTMENT OF EDUCATION 1396

General Revenue Fund 1397

GRF 200457 STEM Initiatives	\$	0	\$	200,000	1398
TOTAL GRF General Revenue Fund	\$	0	\$	200,000	1399
TOTAL ALL BUDGET FUND GROUPS	\$	0	\$	200,000	1400

STEM INITIATIVES 1401

The foregoing appropriation item 200457, STEM Initiatives, 1402
shall be used for building and equipment costs associated with the 1403
Lake County Incubator Project located on or near Lakeland 1404
Community College. The purpose of this project is to improve the 1405
workforce of Lake County and foster an environment of 1406
entrepreneurial business creation by, among other initiatives, 1407

offering programs that enhance the number of high school students 1408
that eventually enroll in and complete certificate programs in 1409
science, technology, engineering, and mathematics (STEM) fields 1410
and by offering additional dual enrollment opportunities. The 1411
building housing the project shall accommodate advanced STEM and 1412
computer coding programs, a fabrication laboratory, and medical 1413
sciences education facilities. Educational programs hosted at the 1414
building shall be delivered through a partnership between the Lake 1415
County Educational Service Center, the Auburn Career Center, and 1416
Lakeland Community College. 1417

JFS DEPARTMENT OF JOB AND FAMILY SERVICES 1418

General Revenue Fund 1419

GRF	600521	Family Assistance -	\$	0	\$	1,800,000	1420
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Local

GRF	600523	Family and Children	\$	0	\$	1,200,000	1421
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Services

TOTAL GRF General Revenue Fund	\$	0	\$	3,000,000	1422
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TOTAL ALL BUDGET FUND GROUPS	\$	0	\$	3,000,000	1423
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FAMILY ASSISTANCE-LOCAL 1424

Of the foregoing appropriation item 600521, Family Assistance 1425
- Local, \$1,500,000 in fiscal year 2015 shall be allocated to the 1426
Putnam County YMCA in the city of Ottawa. 1427

Of the foregoing appropriation item 600521, Family 1428
Assistance-Local, \$300,000 in fiscal year 2015 shall be allocated 1429
to the Jewish Federation of Cincinnati to provide operating funds 1430
for the Mayerson Jewish Community Center, Jewish Family Service of 1431
Cincinnati, and Dream Homes, Inc. 1432

CHILD PLACEMENT LEVEL OF CARE TOOL PILOT PROGRAM 1433

Of the foregoing appropriation item 600523, Family and 1434
Children Services, \$1,200,000 in fiscal year 2015 shall be used to 1435
fund the Child Placement Level of Care Tool Pilot Program 1436

established in Section 301.143 of Am. Sub. H.B. 59 of the 130th 1437
General Assembly, as amended by Am. Sub. H.B. 483 of the 130th 1438
General Assembly. 1439

Section 8. Within the limits set forth in this act, the 1440
Director of Budget and Management shall establish accounts 1441
indicating the source and amount of funds for each appropriation 1442
made in this act, and shall determine the form and manner in which 1443
appropriation accounts shall be maintained. Expenditures from 1444
appropriations contained in this act shall be accounted for as 1445
though made in the main operating appropriations act of the 130th 1446
General Assembly. 1447

The appropriations made in this act are subject to all 1448
provisions of the main operating appropriations act of the 130th 1449
General Assembly that are generally applicable to such 1450
appropriations. 1451

Section 9. That Section 253.90 of Am. H.B. 497 of the 130th 1452
General Assembly be amended to read as follows: 1453

Reappropriations

Sec. 253.90. CLS CLEVELAND STATE UNIVERSITY 1454
Higher Education Improvement Taxable Fund (Fund 7024) 1455
C26062 Fenn College of Engineering - Taxable \$ 1,234,810 1456
TOTAL Higher Education Improvement Taxable Fund \$ 1,234,810 1457
Higher Education Improvement Fund (Fund 7034) 1458
C26002 17th - 18th Street Block \$ 90,615 1459
C26008 Geographic Information Systems \$ 4,802 1460
C26016 Student Services \$ 9,716 1461
C26022 Campus Fire Alarm Upgrade \$ 15,108 1462
C26027 Cleveland Playhouse \$ 150,000 1463
C26040 Cleveland Museum of Art \$ 3,000,000 1464
C26041 Anthropology Department \$ 374,332 1465

	Renovation/Relocation			
C26053	Playhouse Square Center	\$	5,092	1466
C26059	Playhouse Square - Allen Theatre	\$	150,000	1467
C26061	Fenn College of Engineering	\$	11,113,290	1468
<u>C26071</u>	<u>University Hospital Seidman Cancer Center</u>	<u>\$</u>	<u>500,000</u>	1469
	<u>Proton Therapy Center</u>			
TOTAL Higher Education Improvement Fund		\$	14,912,955	1470
			<u>15,412,955</u>	
TOTAL ALL FUNDS		\$	16,147,765	1471
			<u>16,647,765</u>	
	FENN COLLEGE OF ENGINEERING			1472
	The amount reappropriated for the foregoing appropriation			1473
	item C26061, Fenn College of Engineering, is the unencumbered and			1474
	unallotted balance as of June 30, 2014, in appropriation item			1475
	C26061, Fenn College of Engineering, plus the unencumbered and			1476
	unallotted balance as of June 30, 2014, in appropriation item			1477
	C26060, Main Classroom Roof Renovation.			1478
	Section 10. That existing Section 253.90 of Am. H.B. 497 of			1479
	the 130th General Assembly is hereby repealed.			1480
	Section 11. That Section 239.10 of Am. H.B. 497 of the 130th			1481
	General Assembly, as amended by Am. Sub. H.B. 483 of the 130th			1482
	General Assembly, be amended to read as follows:			1483
	Sec. 239.10. FCC FACILITIES CONSTRUCTION COMMISSION			1484
	Lottery Profits Education Fund (Fund 7017)			1485
C23014	Classroom Facilities Assistance Program	\$	100,000,000	1486
	- Lottery Profits			
TOTAL Lottery Profits Education Fund		\$	100,000,000	1487
	Public School Building Fund (Fund 7021)			1488
C230V9	School Security Grants	\$	17,345,000	1489

TOTAL Public School Building Fund	\$	17,345,000	1490
Administrative Building Fund (Fund 7026)			1491
C23016 Energy Conservation Projects	\$	3,000,000	1492
C230E5 State Agency Planning/Assessment	\$	500,000	1493
TOTAL Administrative Building Fund	\$	3,500,000	1494
Cultural and Sports Facilities Building Fund (Fund 7030)			1495
C23022 Woodward Opera House Redevelopment	\$	100,000	1496
C23023 OHS - Ohio History Center Exhibit Replacement	\$	840,750	1497
C23024 OHS - Statewide Site Exhibit Renovation	\$	420,000	1498
C23025 OHS - Statewide Site Repairs	\$	1,152,700	1499
C23027 OHS - Zoar Village Building Restoration	\$	502,500	1500
C23028 OHS - Basic Renovations and Emergency Repairs	\$	850,000	1501
C23030 OHS - Rankin House State Memorial	\$	653,000	1502
C23031 OHS - Harding Home State Memorial	\$	250,000	1503
C23032 OHS - Ohio Historical Center Rehabilitation	\$	985,000	1504
C23033 OHS - Stowe House State Memorial	\$	300,000	1505
C23038 OHS - Fort Amanda State Memorial	\$	395,000	1506
C23042 Tecumseh - Sugarloaf Mountain Amphitheatre	\$	33,500	1507
C23044 OHS - Ohio River Museum	\$	52,200	1508
C23045 OHS - Lockington Locks Stabilization	\$	358,900	1509
C23057 OHS - Online Portal to Ohio's Heritage	\$	1,246,000	1510
C23059 Lake Erie Nature and Science Center	\$	300,000	1511
C23068 Huntington House	\$	75,000	1512
C23077 Columbus Museum of Art: Expansion and Renovation Phase 3	\$	1,101,000	1513
C23083 Stan Hywet Hall & Gardens Restoration	\$	1,560,522	1514
C23091 Ohio Theatre - Toledo	\$	201,000	1515
C23098 Twin City Opera House	\$	400,000	1516

C230A1	Preble County Historical Society	\$	50,000	1517
C230A6	Secrest Auditorium Renovation	\$	125,000	1518
C230B1	Karamu House	\$	1,060,522	1519
C230C5	OHS - Collections Storage Facility	\$	212,000	1520
	Object Evaluation			
C230C6	OHS - Historic Site Signage	\$	300,000	1521
C230C8	OHS - Serpent Mound	\$	397,900	1522
C230D1	OHS - Great Circle Earthworks	\$	75,000	1523
C230D4	OHS - Fort Laurens	\$	45,000	1524
C230E6	OHS - Exhibits for Native American Sites	\$	500,000	1525
C230E7	OHS - Hayes Presidential Center	\$	50,000	1526
C230E8	OHS - Armstrong Air and Space Museum	\$	45,000	1527
C230E9	OHS - Museum of Ceramics	\$	223,850	1528
C230F1	OHS - Campus Martius Museum	\$	145,200	1529
C230F2	Second Century Project	\$	200,000	1530
C230F3	Stuart's Opera House	\$	500,000	1531
C230F4	The Gordon, Hauss, Folk Company Mill	\$	250,000	1532
C230F5	Thatcher Temple Art Building	\$	37,500	1533
C230F6	Fitton Center for Creative Arts	\$	100,000	1534
C230F7	Oxford Community Arts Center	\$	450,000	1535
C230F8	Gammon House Improvements	\$	75,000	1536
C230F9	Clark State Community College Performing	\$	275,000	1537
	Arts Center			
C230G1	Murphy Theatre	\$	150,000	1538
C230G2	Johnson-Humrick House Museum	\$	57,960	1539
C230G3	Public artPARK	\$	200,000	1540
C230G4	Schines Art Park	\$	357,500	1541
C230G5	Bedford Historical Society	\$	100,000	1542
C230G6	Rainey Institute - Safe Parking	\$	125,000	1543
C230G7	Ukrainian Museum - Archives	\$	125,000	1544
C230G8	Cleveland African American Museum	\$	150,000	1545
	Restoration and Expansion			
C230G9	Great Lakes Science Center Omnimax	\$	500,000	1546

	Theatre			
C230H1	Cleveland Music School Settlement - Burke Mansion Performing Arts Center	\$	255,000	1547
C230H2	Cozad Bates House	\$	365,131	1548
C230H3	Beck Center	\$	402,349	1549
C230H5	University Hospital Seidman Cancer Center Proton Therapy Center	\$	500,000	1550
C230H7	Western Reserve Historical Society	\$	750,000	1551
C230H9	Gordon Square Arts District	\$	1,000,000	1552
C230J4	Cleveland Museum of Natural History	\$	2,500,000	1553
C230J5	Phillis Wheatley - Hunter's Cove House	\$	350,000	1554
C230J6	West Side Market Renovation	\$	500,000	1555
C230J7	Cardinal Center	\$	75,000	1556
C230J8	War of 1812 Bicentennial Native American Bowery Education Center	\$	24,913	1557
C230J9	St. Clair Memorial Hall	\$	500,000	1558
C230K1	Historic Strand Theatre Renovation	\$	150,000	1559
C230K2	Delaware Veterans Memorial Plaza	\$	320,000	1560
C230K3	African-American Legacy Project	\$	75,000	1561
C230K4	Ohio Glass Museum Furnace System	\$	10,000	1562
C230K5	Saylor House and Reese-Peters House Preservation	\$	20,000	1563
C230K6	Victoria Opera House Restoration Phase 2	\$	30,000	1564
C230K7	Georgian Museum Storage Facility	\$	30,000	1565
C230K8	Sherman House Museum	\$	35,000	1566
C230K9	Washington Court House Auditorium Project	\$	100,000	1567
C230L1	McCoy Community Center of the Arts - Video Projection System	\$	50,000	1568
C230L2	Glass Axis Relocation	\$	150,000	1569
C230L3	Harmony Project	\$	300,000	1570
C230L4	CCAD Cinematic Arts and Motion Capture Studio and Auditorium	\$	750,000	1571

C230L5	Columbus Theater-Based Community Development Project	\$	1,000,000	1572
C230L6	Franklin Park Conservatory Joint Recreation District	\$	1,000,000	1573
C230L7	Sauder Village - 1920 Homestead	\$	300,000	1574
C230L8	Fulton County Visitor and Heritage Center	\$	1,000,000	1575
C230L9	Ariel-Ann Carson Dater Performing Arts Centre	\$	100,000	1576
C230M1	French Art Colony/Riverby Theatre Guild	\$	100,000	1577
C230M2	Geauga County Historical Society	\$	56,000	1578
C230M3	Chardon Lyric Theatre	\$	50,000	1579
C230M4	Chardon Heritage House	\$	200,000	1580
C230M5	Incline Theater Project	\$	550,000	1581
C230M6	Cincinnati Art Museum - Make Room for Art	\$	825,000	1582
C230M7	Hamilton County Memorial Hall	\$	2,000,000	1583
C230M8	Cincinnati Zoo	\$	2,000,000	1584
C230M9	Union Terminal Restoration	\$	5,000,000	1585
C230N1	Cincinnati Music Hall Revitalization	\$	5,000,000	1586
C230N2	Kan Du Community Arts Center	\$	520,000	1587
C230N3	Findlay Central Auditorium	\$	1,000,000	1588
C230N4	Appalachian Forest Museum	\$	100,000	1589
C230N5	Logan Theater	\$	25,000	1590
C230N6	Willard Train Viewing Platform	\$	50,000	1591
C230N7	Markay Theatre Renovation	\$	150,000	1592
C230N8	Grand Theater Restoration Project	\$	140,000	1593
C230N9	South Leroy Historic Meeting House Restoration	\$	15,000	1594
C230P1	Willoughby Fine Arts Association - Facility Expansion	\$	500,000	1595
C230P2	Ironton Cultural Arts Operations Facility	\$	100,000	1596

C230P3	Sterling Theater Revitalization Project	\$	200,000	1597
C230P4	Logan County Veterans' Memorial Hall	\$	250,000	1598
C230P5	Columbia Station 1812 Block House Project	\$	28,000	1599
C230P6	Avon Isle Renovation Phase 2	\$	82,775	1600
C230P7	Oberlin Gasholder Building/Underground Railroad Center	\$	200,000	1601
C230P8	Carnegie Building Renovation	\$	500,000	1602
C230P9	Toledo Zoo	\$	750,000	1603
C230Q1	Imagination Station Improvements	\$	695,000	1604
C230Q2	War of 1812 Exhibit	\$	35,000	1605
C230Q3	Columbus Zoo and Aquarium	\$	1,000,000	1606
C230Q4	Toledo Repertoire Theatre	\$	150,000	1607
C230Q5	Valentine Theatre Initiative	\$	136,000	1608
C230Q6	Southern Park Historic District	\$	250,000	1609
C230Q7	Butler Institute of Art	\$	279,717	1610
C230Q8	Stambaugh Auditorium	\$	500,000	1611
C230Q9	Marion Palace Theatre	\$	731,000	1612
C230R1	Bradford Rail Museum	\$	275,000	1613
C230R2	K12 and TEJAS Building Project	\$	50,000	1614
C230R3	River Run Murals Project	\$	82,500	1615
C230R4	Dayton Contemporary Dance Company Studio Renovations	\$	125,000	1616
C230R5	Wright Company Factory Project	\$	250,000	1617
C230R6	Victoria Theatre and Metropolitan Arts Center	\$	825,000	1618
C230R7	Preserving & Updating the Historic Dayton Art Institute	\$	2,198,500	1619
C230R8	National Ceramic Museum and Heritage Center Renovation	\$	100,000	1620
C230R9	Opera House Project	\$	100,000	1621
C230S1	Tecumseh Theater - Opera House Restoration	\$	140,000	1622

C230S2	Perry County Historical and Cultural Arts Center	\$	341,600	1623
C230S3	Hayden Auditorium - Hiram	\$	260,854	1624
C230S4	Majestic Theater Renovation	\$	36,000	1625
C230S5	Lucy Webb Hayes Heritage Center Exterior Replacement and Restoration	\$	100,000	1626
C230S6	Pumphouse Center for the Arts	\$	130,000	1627
C230S7	Historic Sidney Theatre	\$	500,000	1628
C230S8	Pro Football Hall of Fame	\$	10,000,000	1629
C230S9	Park Theater Renovation	\$	159,078	1630
C230T1	Akron Civic Theater	\$	530,261	1631
C230T2	John Brown House and Grounds	\$	50,000	1632
C230T3	Hale Farm	\$	500,000	1633
C230T4	Urichsville Clay Museum	\$	150,000	1634
C230T5	Mason Historical Society	\$	350,000	1635
C230T6	Cincinnati Zoo - Big Cat Facility	\$	1,000,000	1636
C230T7	Historic Theatre Restoration	\$	500,000	1637
C230T8	County Line Historical Society	\$	46,000	1638
C230T9	Pemberville Opera House Elevator Project	\$	220,000	1639
C230U1	Wood County Historical Center & Museum Accessibility Project	\$	600,000	1640
C230U2	Avon Lake - Folger House	\$	150,000	1641
C230U3	DeYor Performing Arts Center	\$	100,000	1642
TOTAL Cultural and Sports Facilities Building Fund			\$ 75,340,182 <u>74,840,182</u>	1643
School Building Program Assistance Fund (Fund 7032)				1644
C23002	School Building Program Assistance	\$	575,000,000	1645
TOTAL School Building Program Assistance Fund			\$ 575,000,000	1646
TOTAL ALL FUNDS			\$ 771,185,182 <u>770,685,182</u>	1647
SCHOOL SECURITY GRANTS				1648
The foregoing appropriation item C230V9, School Security				1649

Grants, shall be used by the School Facilities Commission to 1650
provide funding to all public and chartered nonpublic schools for 1651
the purchase and installation of one Multi-Agency Radio 1652
Communications System (MARCS) unit per school building and a 1653
security door system, consisting of a security camera, an 1654
intercom, and remote access, at one main entrance per school 1655
building. If law enforcement agencies with jurisdiction over all 1656
or a portion of the geographical area of a public or chartered 1657
nonpublic school do not use MARCS, a public or chartered nonpublic 1658
school may purchase one emergency communications system compatible 1659
with the system or systems in use by law enforcement agencies with 1660
jurisdiction over the school territory. A public or chartered 1661
nonpublic school may apply to the School Facilities Commission for 1662
reimbursement up to \$2,000 for one MARCS unit or other emergency 1663
communications system per school building and up to \$5,000 for 1664
costs incurred with the purchase of a security door system 1665
installed on or after January 1, 2013. A public or chartered 1666
nonpublic school may receive reimbursement for either a MARCS unit 1667
or another emergency communications system, but not both. A school 1668
previously awarded funds for one of the grant items under this 1669
program may not receive a second award for that same grant item. 1670

STATE AGENCY PLANNING/ASSESSMENT 1671

The foregoing appropriation item C230E5, State Agency 1672
Planning/Assessment, shall be used by the Facilities Construction 1673
Commission to provide assistance to any state agency for 1674
assessment, capital planning, and maintenance management. 1675

GEAUGA COUNTY HISTORICAL SOCIETY 1676

Of the foregoing appropriation item C230M2, Geauga County 1677
Historical Society, \$12,000 shall be used for Geauga Historical 1678
Society - White Barn Restoration, \$18,000 shall be used for Geauga 1679
Historical Society - Maple Museum, and \$26,000 shall be used for 1680
Gauga Historical Society - Lennah Bond Center. 1681

SCHOOL BUILDING PROGRAM ASSISTANCE 1682

The foregoing appropriation item C23002, School Building 1683
Program Assistance, shall be used by the School Facilities 1684
Commission to provide funding to school districts that receive 1685
conditional approval from the Commission pursuant to Chapter 3318. 1686
of the Revised Code. 1687

Section 12. That existing Section 239.10 of Am. H.B. 497 of 1688
the 130th General Assembly, as amended by Am. Sub. H.B. 483 of the 1689
130th General Assembly, is hereby repealed. 1690