

**As Reported by the Senate Finance Committee**

**131st General Assembly**

**Regular Session**

**2015-2016**

**Sub. H. B. No. 384**

**Representatives Schaffer, Duffey**

**Cosponsors: Representatives Blessing, Boose, Vitale, Brown, Buchy, Butler, Pelanda, Smith, R., Amstutz, Anielski, Antani, Antonio, Arndt, Baker, Boyce, Brenner, Burkley, Conditt, Craig, Cupp, Dever, Dovilla, Hagan, Hall, Hambley, Koehler, LaTourette, Leland, McClain, O'Brien, M., O'Brien, S., Retherford, Rogers, Romanchuk, Ryan, Scherer, Sprague, Sweeney, Thompson**

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**A BILL**

To amend sections 117.46, 117.461, 117.462, 1  
117.463, 117.47, 117.471, 117.472, 122.076, 2  
149.431, 718.01, 3333.93, 3345.202, 5709.084, 3  
5717.04, 5726.01, 5727.111, and 5739.02; to 4  
enact sections 117.464, 117.465, 3333.172, and 5  
3345.203 of the Revised Code; to amend Section 6  
369.453 of Am. Sub. H.B. 64 of the 131st General 7  
Assembly; to amend Section 369.10 of Am. Sub. 8  
H.B. 64 of the 131st General Assembly, as 9  
subsequently amended; to amend Sections 273.10, 10  
273.30, and 287.10 of Am. Sub. S.B. 260 of the 11  
131st General Assembly, as subsequently amended; 12  
to amend Sections 207.60, 223.10, and 233.10 of 13  
S.B. 310 of the 131st General Assembly; and to 14  
amend Sections 221.10 and 239.10 of S.B. 310 of 15  
the 131st General Assembly, as subsequently 16  
amended, to specify that state institutions of 17  
higher education may be subject to performance 18  
audits conducted by the Auditor of State, to 19  
make changes to the operation of state programs, 20

to modify the state tax laws, and to make 21  
capital and operating appropriations. 22

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

**Section 1.** That sections 117.46, 117.461, 117.462, 23  
117.463, 117.47, 117.471, 117.472, 122.076, 149.431, 718.01, 24  
3333.93, 3345.202, 5709.084, 5717.04, 5726.01, 5727.111, and 25  
5739.02 be amended and sections 117.464, 117.465, 3333.172, and 26  
3345.203 of the Revised Code be enacted to read as follows: 27

**Sec. 117.46.** Each biennium the auditor of state shall 28  
conduct a minimum of four performance audit of a minimum of four 29  
state agencies audits under this section. At Except as otherwise 30  
provided in this section, at least two of the audits shall be of 31  
state agencies selected from a list comprised of the 32  
administrative departments listed in section 121.02 of the 33  
Revised Code and the department of education and at least two of 34  
the audits shall be of other state agencies. At the auditor of 35  
state's discretion, the auditor of state may conduct a 36  
performance audit of a state institution of higher education as 37  
one of the four required performance audits. The offices of the 38  
attorney general, auditor of state, governor, secretary of 39  
state, and treasurer of state and agencies of the legislative 40  
and judicial branches ~~shall are not be~~ subject to an audit under 41  
this section. 42

The auditor shall select each agency or institution to be 43  
audited and shall determine whether to audit the entire agency 44  
or institution or a portion of the agency or institution by 45  
auditing one or more programs, offices, boards, councils, or 46

other entities within that agency or institution. The auditor 47  
shall make the selection and determination in consultation with 48  
the governor and the speaker and minority leader of the house of 49  
representatives and president and minority leader of the senate. 50

An audit of a portion of an agency or institution shall be 51  
considered an audit of one agency or institution. The authority 52  
to audit a portion of an agency or institution in no way limits 53  
the auditor's ability to audit an entire agency or institution 54  
if it is in the best interest of the state. 55

The performance audits under this section shall be 56  
conducted pursuant to sections 117.01 and 117.13 of the Revised 57  
Code. In conducting a performance audit, the auditor of state 58  
shall determine the scope of the audit, but shall consider, if 59  
appropriate, supervisory and subordinate level operations in the 60  
agency or institution. A performance audit under this section 61  
shall not include review or evaluation of an institution's 62  
academic performance. 63

As used in this section and in sections 117.461, 117.462, 64  
117.463, 117.47, 117.471, and 147.472 of the Revised Code, 65  
"state institution of higher education" has the meaning defined 66  
in section 3345.011 of the Revised Code. 67

**Sec. 117.461.** Every state agency or state institution of 68  
higher education audited pursuant to section 117.46 of the 69  
Revised Code shall accept comments regarding the performance 70  
audit from interested parties. The comment period shall begin on 71  
the day following the release date of the audit and shall 72  
conclude at the end of the fourteenth day following the release 73  
date. The agency or institution shall make all comments 74  
available to the public on the twenty-first day following the 75  
release date of the audit. The agency or institution shall 76

determine how to accept comments under this section. 77

**Sec. 117.462.** (A) A state agency or state institution of 78  
higher education shall implement the recommendations of a 79  
performance audit conducted pursuant to section 117.46 of the 80  
Revised Code. If an agency or institution does not commence 81  
implementation of such recommendations within three months after 82  
the end of the comment period for the audit, the agency or 83  
institution shall do both of the following: 84

(1) File a report explaining why the agency or institution 85  
has not commenced implementation of the recommendations with the 86  
governor, auditor of state, speaker and minority leader of the 87  
house of representatives, and president and minority leader of 88  
the senate; 89

(2) Provide testimony explaining why the agency or 90  
institution has not commenced implementation of the 91  
recommendations to the house of representatives and senate 92  
committees dealing primarily with the programs and activities of 93  
the agency or institution. 94

(B) Comments submitted to the agency or institution under 95  
section 117.461 of the Revised Code shall be attached to the 96  
report required by division (A) (1) of this section. 97

(C) If an agency or institution does not fully implement 98  
an audit recommendation within one year after the end of the 99  
comment period for the audit, the agency or institution shall 100  
file a report with the governor, auditor, speaker and minority 101  
leader of the house of representatives, and president and 102  
minority leader of the senate justifying why the recommendation 103  
has not or will not be implemented. 104

**Sec. 117.463.** (A) The auditor of state shall annually 105

submit a report in writing to the governor, the speaker and 106  
minority leader of the house of representatives, and the 107  
president and minority leader of the senate describing both of 108  
the following: 109

(1) Whether state agencies or state institutions of higher 110  
education that received performance audits in the immediately 111  
preceding year implemented the audit recommendations; 112

(2) The amount of money saved as a result of the 113  
implementation. 114

(B) The auditor of state shall establish a process for 115  
obtaining the information required for the report. 116

(C) The report shall be submitted no later than the 117  
thirtieth day of March of each year. 118

**Sec. 117.464.** (A) (1) For purposes of this section and 119  
section 117.465 of the Revised Code, "state university or 120  
college" has the same meaning as in section 3345.12 of the 121  
Revised Code. 122

(2) For purposes of this section, "full-time-equivalent 123  
enrollment" means the total number of students enrolled full 124  
time at a state university or college main campus as reported 125  
for the most recent fiscal year in the department of higher 126  
education's annual report, "Full-Time Equivalent Enrollment 127  
Trends by Ohio Public Institutions." 128

(B) The cost of a performance audit under section 117.46 129  
of the Revised Code of a state university or college shall not 130  
exceed the following: 131

(1) One hundred twenty-five thousand dollars, if full-time 132  
equivalent enrollment is five thousand or less; 133

(2) Two hundred fifty thousand dollars, if full-time-  
equivalent enrollment is greater than five thousand but not more  
than thirty thousand; 134  
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(3) Three hundred fifty thousand dollars, if full-time-  
equivalent enrollment is greater than thirty thousand. 137  
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Sec. 117.465. The cost of a performance audit under  
section 117.46 of the Revised Code may exceed the limits imposed  
under section 117.464 of the Revised Code on agreement between  
the auditor of state and the state university or college being  
audited. 139  
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**Sec. 117.47.** There is hereby created in the state treasury 144  
the leverage for efficiency, accountability, and performance 145  
fund. The auditor of state shall use the fund to: 146

(A) Make loans to state agencies~~and~~, local public 147  
offices, and state institutions of higher education that have 148  
applied to and been approved by the auditor of state to receive 149  
the loans and to pay the costs of conducting performance audits 150  
incurred by the auditor of state; or 151

(B) Pay the costs the auditor of state or the auditor's 152  
auditing team incurs to conduct a feasibility study requested 153  
under section 117.473 of the Revised Code. 154

The fund shall consist of money appropriated to it plus 155  
the repayments of principal and interest on loans made from the 156  
fund. Interest earned on money in the fund shall be credited to 157  
the fund. 158

During a fiscal year, the auditor of state shall use not 159  
more than fifty per cent of the fund to make loans under 160  
division (A) of this section and not more than fifty per cent to 161  
pay costs under division (B) of this section. 162

**Sec. 117.471.** (A) A state agency ~~or, a~~ local public office, ~~or state institution of higher education~~ may request from the auditor of state a loan from the fund created in section 117.47 of the Revised Code to pay the auditor of state for a performance audit. The amount loaned shall be the amount charged by the auditor of state for a performance audit under division (B) of this section.

(B) The amount charged for a performance audit of a state agency or state institution of higher education shall be the same as the amount charged for an audit under division (A) (2) of section 117.13 of the Revised Code. The amount charged for a performance audit of a local public office shall be the same as the amount charged for an audit under division (C) (1) of section 117.13 of the Revised Code.

The amount charged for a performance audit shall include interest on the amount loaned, accrued from the date the audit is completed until the date payment is received by the auditor of state. The interest rate shall be equivalent to the average of the monthly yields for the state treasury asset reserve fund for the time period during which the interest is accruing.

(C) The auditor of state shall provide each state agency ~~or, a~~ local public office, or state institution of higher education that receives a loan under this section with a statement of the amount due from the agency ~~or, office, or~~ institution for services performed by the auditor of state, as well as the date on which payment is due to the auditor of state. A local public office's statement shall include the percentage of the total cost chargeable to each fund subject to the performance audit. Payment for a performance audit shall be due one year after the audit is completed.

(D) If the local public office seeking a loan under this 193  
section is the office of a county elected official, the local 194  
public office applying for the loan must obtain prior approval 195  
from the board of county commissioners of the county in which 196  
the local public office is located. This approval is required to 197  
ensure that the county office being audited and the board of 198  
county commissioners are notified that the costs of the loan 199  
must be repaid. 200

(E) All moneys received for repayment of loans and 201  
interest under this section shall be paid to the credit of the 202  
leverage for efficiency, accountability, and performance fund 203  
created in section 117.47 of the Revised Code. 204

**Sec. 117.472.** (A) If the state agency or state institution 205  
of higher education has not repaid the auditor of state by the 206  
payment deadline established under section 117.471 of the 207  
Revised Code, the auditor of state shall certify to the director 208  
of budget and management the amount of the loan plus interest 209  
due. The director shall withhold from the state agency or state 210  
institution of higher education the amount certified from funds 211  
under the director's control that belong to or are lawfully 212  
payable or due to the state agency or state institution of 213  
higher education and that may be used to repay the loan. The 214  
director shall promptly pay the amount withheld to the auditor 215  
of state. 216

If the director determines that no funds payable and due 217  
to the state agency or state institution of higher education are 218  
available or that insufficient amounts of such funds are 219  
available, the director shall withhold and pay to the auditor of 220  
state the amounts available and shall continue to withhold funds 221  
and pay the auditor of state until the full amount due to the 222

auditor of state is paid. 223

(B) If a local public office has not repaid the auditor of 224  
state by the payment deadline established under section 117.471 225  
of the Revised Code, the auditor of state shall certify to the 226  
county auditor the amount of the loan plus interest due. The 227  
county auditor shall withhold from the local public office the 228  
amount certified from funds under the county auditor's control 229  
that belong to or are lawfully payable or due to the local 230  
public office and that may be used to repay the loan. The county 231  
auditor shall promptly pay the amount withheld to the auditor of 232  
state. 233

If the county auditor determines that no funds payable and 234  
due to the local public office are available or that 235  
insufficient amounts of such funds are available, the county 236  
auditor shall withhold and pay to the auditor of state the 237  
amounts available and shall continue to withhold funds and pay 238  
the auditor of state until the full amount due to the auditor of 239  
state is paid. 240

(C) All moneys received from the director of budget and 241  
management or a county auditor for repayment of loans and 242  
interest under this section shall be paid to the state treasury 243  
to the credit of the leverage for efficiency, accountability, 244  
and performance fund created in section 117.47 of the Revised 245  
Code. 246

**Sec. 122.076.** (A) As used in this section: 247

(1) "Alternative fuel" means compressed natural gas, 248  
liquid natural gas, or liquid petroleum gas. 249

(2) "Alternative fuel vehicle" means a motor vehicle that 250  
is registered in this state for operation on public highways, is 251

propelled by a motor that runs on alternative fuel, and has a	252
gross vehicle rating of at least twenty-six thousand pounds.	253
"Alternative fuel vehicle" includes a bi-fueled or dual-fueled	254
vehicle with a motor that can run on both alternative fuel and	255
on gasoline or diesel fuel.	256
(3) "New alternative fuel vehicle" means an alternative	257
fuel vehicle that meets all of the following criteria:	258
(a) The purchaser purchased the vehicle from an original	259
equipment manufacturer, automobile retailer, or after-market	260
conversion facility.	261
(b) The purchaser was the first person to purchase the	262
vehicle not for resale.	263
(c) The purchaser purchased the vehicle for use in	264
business.	265
(d) The alternative fuel technology used in the vehicle	266
has received a compliance designation or been certified by the	267
United States environmental protection agency for new or	268
intermediate use.	269
(4) "Traditional fuel vehicle" means a motor vehicle that	270
is registered in this state for operation on public highways and	271
that is propelled by gasoline or diesel fuel.	272
(5) "Adjusted purchase price" means the portion of the	273
purchase price of a new alternative fuel vehicle that is	274
attributable to the parts and equipment used for the storage of	275
alternative fuel, the delivery of alternative fuel to the motor,	276
and the exhaust of gases from the combustion of alternative	277
fuel.	278
(6) "Conversion parts and equipment" shall not include	279

parts and equipment that have previously been used to modify or 280  
retrofit another traditional fuel vehicle. 281

(7) "Person" includes a political subdivision of this 282  
state. 283

(B) The director of environmental protection shall 284  
administer an alternative fuel vehicle conversion program under 285  
which the director may make grants to a person that purchases 286  
one or more new alternative fuel vehicles or converts one or 287  
more traditional fuel vehicles into alternative fuel vehicles. 288

(C) The director shall adopt rules in accordance with 289  
Chapter 119. of the Revised Code that are necessary for the 290  
administration of the alternative fuel vehicle conversion 291  
program. The rules shall establish all of the following: 292

(1) An application form and procedures governing the 293  
process for applying to receive a grant under the program; 294

(2) The maximum grant amount allowed per alternative fuel 295  
vehicle, which shall equal the lesser of fifty per cent of the 296  
adjusted purchase price of the new alternative fuel vehicle or 297  
of the cost of the conversion parts and equipment, as 298  
applicable, or twenty-five thousand dollars; 299

(3) The limit on the total amount of grants allowed to a 300  
person that purchases or converts multiple alternative fuel 301  
vehicles, which shall equal four hundred thousand dollars; 302

(4) A requirement that each grant recipient attest that, 303  
of the total number of miles that the recipient or any employee 304  
or agent of the recipient will drive the alternative fuel 305  
vehicle, over half will be within this state; 306

(5) Any other procedures, criteria, or grant terms that 307

the director determines necessary to administer the program. 308

**Sec. 149.431.** (A) Except as provided in sections 9.833 ~~and~~ 309  
2744.081, and 3345.203 of the Revised Code, any governmental 310  
entity or agency and any nonprofit corporation or association, 311  
except a corporation organized pursuant to Chapter 1719. of the 312  
Revised Code prior to January 1, 1980 or organized pursuant to 313  
Chapter 3941. of the Revised Code, that enters into a contract 314  
or other agreement with the federal government, a unit of state 315  
government, or a political subdivision or taxing unit of this 316  
state for the provision of services shall keep accurate and 317  
complete financial records of any moneys expended in relation to 318  
the performance of the services pursuant to such contract or 319  
agreement according to generally accepted accounting principles. 320  
Such contract or agreement and such financial records shall be 321  
deemed to be public records as defined in division (A)(1) of 322  
section 149.43 of the Revised Code and are subject to the 323  
requirements of division (B) of that section, except that: 324

(1) Any information directly or indirectly identifying a 325  
present or former individual patient or client or such an 326  
individual patient's or client's diagnosis, prognosis, or 327  
medical treatment, treatment for a mental or emotional disorder, 328  
treatment for a developmental disability, treatment for drug 329  
abuse or alcoholism, or counseling for personal or social 330  
problems is not a public record; 331

(2) If disclosure of the contract or agreement or 332  
financial records is requested at a time when confidential 333  
professional services are being provided to a patient or client 334  
whose confidentiality might be violated if disclosure were made 335  
at that time, disclosure may be deferred if reasonable times are 336  
established when the contract or agreement or financial records 337

will be disclosed. 338

(3) Any nonprofit corporation or association that receives 339  
both public and private funds in fulfillment of any such 340  
contract or other agreement is not required to keep as public 341  
records the financial records of any private funds expended in 342  
relation to the performance of services pursuant to the contract 343  
or agreement. 344

(B) Any nonprofit corporation or association that receives 345  
more than fifty per cent of its gross receipts excluding moneys 346  
received pursuant to Title XVIII of the "Social Security Act," 347  
49 Stat. 620 (1935), 42 U.S.C. 301, as amended, in a calendar 348  
year in fulfillment of a contract or other agreement for 349  
services with a governmental entity shall maintain information 350  
setting forth the compensation of any individual serving the 351  
nonprofit corporation or association in an executive or 352  
administrative capacity. Such information shall be deemed to be 353  
public records as defined in division (A)(1) of section 149.43 354  
of the Revised Code and is subject to the requirements of 355  
division (B) of that section. 356

Nothing in this section shall be construed to otherwise 357  
limit the provisions of section 149.43 of the Revised Code. 358

**Sec. 718.01.** Any term used in this chapter that is not 359  
otherwise defined in this chapter has the same meaning as when 360  
used in a comparable context in laws of the United States 361  
relating to federal income taxation or in Title LVII of the 362  
Revised Code, unless a different meaning is clearly required. If 363  
a term used in this chapter that is not otherwise defined in 364  
this chapter is used in a comparable context in both the laws of 365  
the United States relating to federal income tax and in Title 366  
LVII of the Revised Code and the use is not consistent, then the 367

use of the term in the laws of the United States relating to 368  
federal income tax shall control over the use of the term in 369  
Title LVII of the Revised Code. 370

As used in this chapter: 371

(A) (1) "Municipal taxable income" means the following: 372

(a) For a person other than an individual, income reduced 373  
by exempt income to the extent otherwise included in income and 374  
then, as applicable, apportioned or situated to the municipal 375  
corporation under section 718.02 of the Revised Code, and 376  
further reduced by any pre-2017 net operating loss carryforward 377  
available to the person for the municipal corporation. 378

(b) (i) For an individual who is a resident of a municipal 379  
corporation other than a qualified municipal corporation, income 380  
reduced by exempt income to the extent otherwise included in 381  
income, then reduced as provided in division (A) (2) of this 382  
section, and further reduced by any pre-2017 net operating loss 383  
carryforward available to the individual for the municipal 384  
corporation. 385

(ii) For an individual who is a resident of a qualified 386  
municipal corporation, Ohio adjusted gross income reduced by 387  
income exempted, and increased by deductions excluded, by the 388  
qualified municipal corporation from the qualified municipal 389  
corporation's tax. If a qualified municipal corporation, on or 390  
before December 31, 2013, exempts income earned by individuals 391  
who are not residents of the qualified municipal corporation and 392  
net profit of persons that are not wholly located within the 393  
qualified municipal corporation, such individual or person shall 394  
have no municipal taxable income for the purposes of the tax 395  
levied by the qualified municipal corporation and may be 396

exempted by the qualified municipal corporation from the 397  
requirements of section 718.03 of the Revised Code. 398

(c) For an individual who is a nonresident of a municipal 399  
corporation, income reduced by exempt income to the extent 400  
otherwise included in income and then, as applicable, 401  
apportioned or situated to the municipal corporation under 402  
section 718.02 of the Revised Code, then reduced as provided in 403  
division (A)(2) of this section, and further reduced by any pre- 404  
2017 net operating loss carryforward available to the individual 405  
for the municipal corporation. 406

(2) In computing the municipal taxable income of a 407  
taxpayer who is an individual, the taxpayer may subtract, as 408  
provided in division (A)(1)(b)(i) or (c) of this section, the 409  
amount of the individual's employee business expenses reported 410  
on the individual's form 2106 that the individual deducted for 411  
federal income tax purposes for the taxable year, subject to the 412  
limitation imposed by section 67 of the Internal Revenue Code. 413  
For the municipal corporation in which the taxpayer is a 414  
resident, the taxpayer may deduct all such expenses allowed for 415  
federal income tax purposes. For a municipal corporation in 416  
which the taxpayer is not a resident, the taxpayer may deduct 417  
such expenses only to the extent the expenses are related to the 418  
taxpayer's performance of personal services in that nonresident 419  
municipal corporation. 420

(B) "Income" means the following: 421

(1)(a) For residents, all income, salaries, qualifying 422  
wages, commissions, and other compensation from whatever source 423  
earned or received by the resident, including the resident's 424  
distributive share of the net profit of pass-through entities 425  
owned directly or indirectly by the resident and any net profit 426

of the resident, except as provided in division (D) (4) of this section. 427  
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(b) For the purposes of division (B) (1) (a) of this section: 429  
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(i) Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (B) (1) (d) of this section; 431  
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(ii) The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year. 441  
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(c) Division (B) (1) (b) of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' distributive shares of net profits from S corporations are subject to tax in the municipal corporation as provided in division (C) (14) (b) or (c) of this section. 447  
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(d) Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any 453  
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subsequent year for use by that taxpayer. In no event shall the 456  
cumulative deductions for all taxable years with respect to a 457  
taxpayer's net operating loss exceed the original amount of that 458  
net operating loss available to that taxpayer. 459

(2) In the case of nonresidents, all income, salaries, 460  
qualifying wages, commissions, and other compensation from 461  
whatever source earned or received by the nonresident for work 462  
done, services performed or rendered, or activities conducted in 463  
the municipal corporation, including any net profit of the 464  
nonresident, but excluding the nonresident's distributive share 465  
of the net profit or loss of only pass-through entities owned 466  
directly or indirectly by the nonresident. 467

(3) For taxpayers that are not individuals, net profit of 468  
the taxpayer; 469

(4) Lottery, sweepstakes, gambling and sports winnings, 470  
winnings from games of chance, and prizes and awards. If the 471  
taxpayer is a professional gambler for federal income tax 472  
purposes, the taxpayer may deduct related wagering losses and 473  
expenses to the extent authorized under the Internal Revenue 474  
Code and claimed against such winnings. 475

(C) "Exempt income" means all of the following: 476

(1) The military pay or allowances of members of the armed 477  
forces of the United States or members of their reserve 478  
components, including the national guard of any state; 479

(2) (a) Except as provided in division (C) (2) (b) of this 480  
section, intangible income; 481

(b) A municipal corporation that taxed any type of 482  
intangible income on March 29, 1988, pursuant to Section 3 of 483  
S.B. 238 of the 116th general assembly, may continue to tax that 484

type of income if a majority of the electors of the municipal corporation voting on the question of whether to permit the taxation of that type of intangible income after 1988 voted in favor thereof at an election held on November 8, 1988.

(3) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local, state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (C) (3) of this section, "unemployment compensation" does not include supplemental unemployment compensation described in section 3402(o) (2) of the Internal Revenue Code.

(4) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(5) Compensation paid under section 3501.28 or 3501.36 of the Revised Code to a person serving as a precinct election official to the extent that such compensation does not exceed one thousand dollars for the taxable year. Such compensation in excess of one thousand dollars for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

(6) Dues, contributions, and similar payments received by charitable, religious, educational, or literary organizations or

labor unions, lodges, and similar organizations;	515
(7) Alimony and child support received;	516
(8) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages;	517 518 519 520
(9) Income of a public utility when that public utility is subject to the tax levied under section 5727.24 or 5727.30 of the Revised Code. Division (C) (9) of this section does not apply for purposes of Chapter 5745. of the Revised Code.	521 522 523 524
(10) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business;	525 526 527 528 529 530
(11) Compensation or allowances excluded from federal gross income under section 107 of the Internal Revenue Code;	531 532
(12) Employee compensation that is not qualifying wages as defined in division (R) of this section;	533 534
(13) Compensation paid to a person employed within the boundaries of a United States air force base under the jurisdiction of the United States air force that is used for the housing of members of the United States air force and is a center for air force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.	535 536 537 538 539 540 541 542 543

(14) (a) Except as provided in division (C) (14) (b) or (c) 544  
of this section, an S corporation shareholder's distributive 545  
share of net profits of the S corporation, other than any part 546  
of the distributive share of net profits that represents wages 547  
as defined in section 3121(a) of the Internal Revenue Code or 548  
net earnings from self-employment as defined in section 1402(a) 549  
of the Internal Revenue Code. 550

(b) If, pursuant to division (H) of former section 718.01 551  
of the Revised Code as it existed before March 11, 2004, a 552  
majority of the electors of a municipal corporation voted in 553  
favor of the question at an election held on November 4, 2003, 554  
the municipal corporation may continue after 2002 to tax an S 555  
corporation shareholder's distributive share of net profits of 556  
an S corporation. 557

(c) If, on December 6, 2002, a municipal corporation was 558  
imposing, assessing, and collecting a tax on an S corporation 559  
shareholder's distributive share of net profits of the S 560  
corporation to the extent the distributive share would be 561  
allocated or apportioned to this state under divisions (B) (1) 562  
and (2) of section 5733.05 of the Revised Code if the S 563  
corporation were a corporation subject to taxes imposed under 564  
Chapter 5733. of the Revised Code, the municipal corporation may 565  
continue to impose the tax on such distributive shares to the 566  
extent such shares would be so allocated or apportioned to this 567  
state only until December 31, 2004, unless a majority of the 568  
electors of the municipal corporation voting on the question of 569  
continuing to tax such shares after that date voted in favor of 570  
that question at an election held November 2, 2004. If a 571  
majority of those electors voted in favor of the question, the 572  
municipal corporation may continue after December 31, 2004, to 573  
impose the tax on such distributive shares only to the extent 574

such shares would be so allocated or apportioned to this state. 575

(d) A municipal corporation shall be deemed to have 576  
elected to tax S corporation shareholders' distributive shares 577  
of net profits of the S corporation in the hands of the 578  
shareholders if a majority of the electors of a municipal 579  
corporation voted in favor of a question at an election held 580  
under division (C) (14) (b) or (c) of this section. The municipal 581  
corporation shall specify by resolution or ordinance that the 582  
tax applies to the distributive share of a shareholder of an S 583  
corporation in the hands of the shareholder of the S 584  
corporation. 585

(15) To the extent authorized under a resolution or 586  
ordinance adopted by a municipal corporation before January 1, 587  
2016, all or a portion of the income of individuals or a class 588  
of individuals under eighteen years of age. 589

(16) (a) Except as provided in divisions (C) (16) (b), (c), 590  
and (d) of this section, qualifying wages described in division 591  
(B) (1) or (E) of section 718.011 of the Revised Code to the 592  
extent the qualifying wages are not subject to withholding for 593  
the municipal corporation under either of those divisions. 594

(b) The exemption provided in division (C) (16) (a) of this 595  
section does not apply with respect to the municipal corporation 596  
in which the employee resided at the time the employee earned 597  
the qualifying wages. 598

(c) The exemption provided in division (C) (16) (a) of this 599  
section does not apply to qualifying wages that an employer 600  
elects to withhold under division (D) (2) of section 718.011 of 601  
the Revised Code. 602

(d) The exemption provided in division (C) (16) (a) of this 603

section does not apply to qualifying wages if both of the 604  
following conditions apply: 605

(i) For qualifying wages described in division (B) (1) of 606  
section 718.011 of the Revised Code, the employee's employer 607  
withholds and remits tax on the qualifying wages to the 608  
municipal corporation in which the employee's principal place of 609  
work is situated, or, for qualifying wages described in division 610  
(E) of section 718.011 of the Revised Code, the employee's 611  
employer withholds and remits tax on the qualifying wages to the 612  
municipal corporation in which the employer's fixed location is 613  
located; 614

(ii) The employee receives a refund of the tax described 615  
in division (C) (16) (d) (i) of this section on the basis of the 616  
employee not performing services in that municipal corporation. 617

(17) (a) Except as provided in division (C) (17) (b) or (c) 618  
of this section, compensation that is not qualifying wages paid 619  
to a nonresident individual for personal services performed in 620  
the municipal corporation on not more than twenty days in a 621  
taxable year. 622

(b) The exemption provided in division (C) (17) (a) of this 623  
section does not apply under either of the following 624  
circumstances: 625

(i) The individual's base of operation is located in the 626  
municipal corporation. 627

(ii) The individual is a professional athlete, 628  
professional entertainer, or public figure, and the compensation 629  
is paid for the performance of services in the individual's 630  
capacity as a professional athlete, professional entertainer, or 631  
public figure. For purposes of division (C) (17) (b) (ii) of this 632

section, "professional athlete," "professional entertainer," and 633  
"public figure" have the same meanings as in section 718.011 of 634  
the Revised Code. 635

(c) Compensation to which division (C)(17) of this section 636  
applies shall be treated as earned or received at the 637  
individual's base of operation. If the individual does not have 638  
a base of operation, the compensation shall be treated as earned 639  
or received where the individual is domiciled. 640

(d) For purposes of division (C)(17) of this section, 641  
"base of operation" means the location where an individual owns 642  
or rents an office, storefront, or similar facility to which the 643  
individual regularly reports and at which the individual 644  
regularly performs personal services for compensation. 645

(18) Compensation paid to a person for personal services 646  
performed for a political subdivision on property owned by the 647  
political subdivision, regardless of whether the compensation is 648  
received by an employee of the subdivision or another person 649  
performing services for the subdivision under a contract with 650  
the subdivision, if the property on which services are performed 651  
is annexed to a municipal corporation pursuant to section 652  
709.023 of the Revised Code on or after March 27, 2013, unless 653  
the person is subject to such taxation because of residence. If 654  
the compensation is subject to taxation because of residence, 655  
municipal income tax shall be payable only to the municipal 656  
corporation of residence. 657

(19) In the case of a tax administered, collected, and 658  
enforced by a municipal corporation pursuant to an agreement 659  
with the board of directors of a joint economic development 660  
district under section 715.72 of the Revised Code, the net 661  
profits of a business, and the income of the employees of that 662

business, exempted from the tax under division (Q) of that section. 663  
664

(20) Income the taxation of which is prohibited by the constitution or laws of the United States. 665  
666

Any item of income that is exempt income of a pass-through entity under division (C) of this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income. 667  
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(D) (1) "Net profit" for a person other than an individual means adjusted federal taxable income. 672  
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(2) "Net profit" for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of division (D) (2) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (E) (8) of this section. 674  
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(3) For the purposes of this chapter, and notwithstanding division (D) (1) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity. 681  
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(4) For the purposes of this chapter, and notwithstanding any other provision of this chapter, the net profit of a publicly traded partnership that makes the election described in division (D) (4) of this section shall be taxed as if the partnership were a C corporation, and shall not be treated as the net profit or income of any owner of the partnership. 686  
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A publicly traded partnership that is treated as a 692  
partnership for federal income tax purposes and that is subject 693  
to tax on its net profits in one or more municipal corporations 694  
in this state may elect to be treated as a C corporation for 695  
municipal income tax purposes. The publicly traded partnership 696  
shall make the election in every municipal corporation in which 697  
the partnership is subject to taxation on its net profits. The 698  
election shall be made on the annual tax return filed in each 699  
such municipal corporation. The publicly traded partnership 700  
shall not be required to file the election with any municipal 701  
corporation in which the partnership is not subject to taxation 702  
on its net profits, but division (D) (4) of this section applies 703  
to all municipal corporations in which an individual owner of 704  
the partnership resides. 705

(E) "Adjusted federal taxable income," for a person 706  
required to file as a C corporation, or for a person that has 707  
elected to be taxed as a C corporation under division (D) (4) of 708  
this section, means a C corporation's federal taxable income 709  
before net operating losses and special deductions as determined 710  
under the Internal Revenue Code, adjusted as follows: 711

(1) Deduct intangible income to the extent included in 712  
federal taxable income. The deduction shall be allowed 713  
regardless of whether the intangible income relates to assets 714  
used in a trade or business or assets held for the production of 715  
income. 716

(2) Add an amount equal to five per cent of intangible 717  
income deducted under division (E) (1) of this section, but 718  
excluding that portion of intangible income directly related to 719  
the sale, exchange, or other disposition of property described 720  
in section 1221 of the Internal Revenue Code; 721

(3) Add any losses allowed as a deduction in the 722  
computation of federal taxable income if the losses directly 723  
relate to the sale, exchange, or other disposition of an asset 724  
described in section 1221 or 1231 of the Internal Revenue Code; 725

(4) (a) Except as provided in division (E) (4) (b) of this 726  
section, deduct income and gain included in federal taxable 727  
income to the extent the income and gain directly relate to the 728  
sale, exchange, or other disposition of an asset described in 729  
section 1221 or 1231 of the Internal Revenue Code; 730

(b) Division (E) (4) (a) of this section does not apply to 731  
the extent the income or gain is income or gain described in 732  
section 1245 or 1250 of the Internal Revenue Code. 733

(5) Add taxes on or measured by net income allowed as a 734  
deduction in the computation of federal taxable income; 735

(6) In the case of a real estate investment trust or 736  
regulated investment company, add all amounts with respect to 737  
dividends to, distributions to, or amounts set aside for or 738  
credited to the benefit of investors and allowed as a deduction 739  
in the computation of federal taxable income; 740

(7) Deduct, to the extent not otherwise deducted or 741  
excluded in computing federal taxable income, any income derived 742  
from a transfer agreement or from the enterprise transferred 743  
under that agreement under section 4313.02 of the Revised Code; 744

(8) (a) Except as limited by divisions (E) (8) (b), (c), and 745  
(d) of this section, deduct any net operating loss incurred by 746  
the person in a taxable year beginning on or after January 1, 747  
2017. 748

The amount of such net operating loss shall be deducted 749  
from net profit that is reduced by exempt income to the extent 750

necessary to reduce municipal taxable income to zero, with any 751  
remaining unused portion of the net operating loss carried 752  
forward to not more than five consecutive taxable years 753  
following the taxable year in which the loss was incurred, but 754  
in no case for more years than necessary for the deduction to be 755  
fully utilized. 756

(b) No person shall use the deduction allowed by division 757  
(E) (8) of this section to offset qualifying wages. 758

(c) (i) For taxable years beginning in 2018, 2019, 2020, 759  
2021, or 2022, a person may not deduct, for purposes of an 760  
income tax levied by a municipal corporation that levies an 761  
income tax before January 1, 2016, more than fifty per cent of 762  
the amount of the deduction otherwise allowed by division (E) (8) 763  
(a) of this section. 764

(ii) For taxable years beginning in 2023 or thereafter, a 765  
person may deduct, for purposes of an income tax levied by a 766  
municipal corporation that levies an income tax before January 767  
1, 2016, the full amount allowed by division (E) (8) (a) of this 768  
section. 769

(d) Any pre-2017 net operating loss carryforward deduction 770  
that is available must be utilized before a taxpayer may deduct 771  
any amount pursuant to division (E) (8) of this section. 772

(e) Nothing in division (E) (8) (c) (i) of this section 773  
precludes a person from carrying forward, for use with respect 774  
to any return filed for a taxable year beginning after 2018, any 775  
amount of net operating loss that was not fully utilized by 776  
operation of division (E) (8) (c) (i) of this section. To the 777  
extent that an amount of net operating loss that was not fully 778  
utilized in one or more taxable years by operation of division 779

(E) (8) (c) (i) of this section is carried forward for use with 780  
respect to a return filed for a taxable year beginning in 2019, 781  
2020, 2021, or 2022, the limitation described in division (E) (8) 782  
(c) (i) of this section shall apply to the amount carried 783  
forward. 784

(9) Deduct any net profit of a pass-through entity owned 785  
directly or indirectly by the taxpayer and included in the 786  
taxpayer's federal taxable income unless an affiliated group of 787  
corporations includes that net profit in the group's federal 788  
taxable income in accordance with division (E) (3) (b) of section 789  
718.06 of the Revised Code. 790

(10) Add any loss incurred by a pass-through entity owned 791  
directly or indirectly by the taxpayer and included in the 792  
taxpayer's federal taxable income unless an affiliated group of 793  
corporations includes that loss in the group's federal taxable 794  
income in accordance with division (E) (3) (b) of section 718.06 795  
of the Revised Code. 796

If the taxpayer is not a C corporation, is not a 797  
disregarded entity that has made the election described in 798  
division (L) (2) of this section, is not a publicly traded 799  
partnership that has made the election described in division (D) 800  
(4) of this section, and is not an individual, the taxpayer 801  
shall compute adjusted federal taxable income under this section 802  
as if the taxpayer were a C corporation, except guaranteed 803  
payments and other similar amounts paid or accrued to a partner, 804  
former partner, shareholder, former shareholder, member, or 805  
former member shall not be allowed as a deductible expense 806  
unless such payments are in consideration for the use of capital 807  
and treated as payment of interest under section 469 of the 808  
Internal Revenue Code or United States treasury regulations. 809

Amounts paid or accrued to a qualified self-employed retirement 810  
plan with respect to a partner, former partner, shareholder, 811  
former shareholder, member, or former member of the taxpayer, 812  
amounts paid or accrued to or for health insurance for a 813  
partner, former partner, shareholder, former shareholder, 814  
member, or former member, and amounts paid or accrued to or for 815  
life insurance for a partner, former partner, shareholder, 816  
former shareholder, member, or former member shall not be 817  
allowed as a deduction. 818

Nothing in division (E) of this section shall be construed 819  
as allowing the taxpayer to add or deduct any amount more than 820  
once or shall be construed as allowing any taxpayer to deduct 821  
any amount paid to or accrued for purposes of federal self- 822  
employment tax. 823

(F) "Schedule C" means internal revenue service schedule C 824  
(form 1040) filed by a taxpayer pursuant to the Internal Revenue 825  
Code. 826

(G) "Schedule E" means internal revenue service schedule E 827  
(form 1040) filed by a taxpayer pursuant to the Internal Revenue 828  
Code. 829

(H) "Schedule F" means internal revenue service schedule F 830  
(form 1040) filed by a taxpayer pursuant to the Internal Revenue 831  
Code. 832

(I) "Internal Revenue Code" has the same meaning as in 833  
section 5747.01 of the Revised Code. 834

(J) "Resident" means an individual who is domiciled in the 835  
municipal corporation as determined under section 718.012 of the 836  
Revised Code. 837

(K) "Nonresident" means an individual that is not a 838

resident. 839

(L) (1) "Taxpayer" means a person subject to a tax levied 840  
on income by a municipal corporation in accordance with this 841  
chapter. "Taxpayer" does not include a grantor trust or, except 842  
as provided in division (L) (2) (a) of this section, a disregarded 843  
entity. 844

(2) (a) A single member limited liability company that is a 845  
disregarded entity for federal tax purposes may be a separate 846  
taxpayer from its single member in all Ohio municipal 847  
corporations in which it either filed as a separate taxpayer or 848  
did not file for its taxable year ending in 2003, if all of the 849  
following conditions are met: 850

(i) The limited liability company's single member is also 851  
a limited liability company. 852

(ii) The limited liability company and its single member 853  
were formed and doing business in one or more Ohio municipal 854  
corporations for at least five years before January 1, 2004. 855

(iii) Not later than December 31, 2004, the limited 856  
liability company and its single member each made an election to 857  
be treated as a separate taxpayer under division (L) of this 858  
section as this section existed on December 31, 2004. 859

(iv) The limited liability company was not formed for the 860  
purpose of evading or reducing Ohio municipal corporation income 861  
tax liability of the limited liability company or its single 862  
member. 863

(v) The Ohio municipal corporation that was the primary 864  
place of business of the sole member of the limited liability 865  
company consented to the election. 866

(b) For purposes of division (L) (2) (a) (v) of this section, 867  
a municipal corporation was the primary place of business of a 868  
limited liability company if, for the limited liability 869  
company's taxable year ending in 2003, its income tax liability 870  
was greater in that municipal corporation than in any other 871  
municipal corporation in Ohio, and that tax liability to that 872  
municipal corporation for its taxable year ending in 2003 was at 873  
least four hundred thousand dollars. 874

(M) "Person" includes individuals, firms, companies, joint 875  
stock companies, business trusts, estates, trusts, partnerships, 876  
limited liability partnerships, limited liability companies, 877  
associations, C corporations, S corporations, governmental 878  
entities, and any other entity. 879

(N) "Pass-through entity" means a partnership not treated 880  
as an association taxable as a C corporation for federal income 881  
tax purposes, a limited liability company not treated as an 882  
association taxable as a C corporation for federal income tax 883  
purposes, an S corporation, or any other class of entity from 884  
which the income or profits of the entity are given pass-through 885  
treatment for federal income tax purposes. "Pass-through entity" 886  
does not include a trust, estate, grantor of a grantor trust, or 887  
disregarded entity. 888

(O) "S corporation" means a person that has made an 889  
election under subchapter S of Chapter 1 of Subtitle A of the 890  
Internal Revenue Code for its taxable year. 891

(P) "Single member limited liability company" means a 892  
limited liability company that has one direct member. 893

(Q) "Limited liability company" means a limited liability 894  
company formed under Chapter 1705. of the Revised Code or under 895

the laws of another state.	896
(R) "Qualifying wages" means wages, as defined in section	897
3121(a) of the Internal Revenue Code, without regard to any wage	898
limitations, adjusted as follows:	899
(1) Deduct the following amounts:	900
(a) Any amount included in wages if the amount constitutes	901
compensation attributable to a plan or program described in	902
section 125 of the Internal Revenue Code.	903
(b) Any amount included in wages if the amount constitutes	904
payment on account of a disability related to sickness or an	905
accident paid by a party unrelated to the employer, agent of an	906
employer, or other payer.	907
(c) Any amount attributable to a nonqualified deferred	908
compensation plan or program described in section 3121(v) (2) (C)	909
of the Internal Revenue Code if the compensation is included in	910
wages and the municipal corporation has, by resolution or	911
ordinance adopted before January 1, 2016, exempted the amount	912
from withholding and tax.	913
(d) Any amount included in wages if the amount arises from	914
the sale, exchange, or other disposition of a stock option, the	915
exercise of a stock option, or the sale, exchange, or other	916
disposition of stock purchased under a stock option and the	917
municipal corporation has, by resolution or ordinance adopted	918
before January 1, 2016, exempted the amount from withholding and	919
tax.	920
(e) Any amount included in wages that is exempt income.	921
(2) Add the following amounts:	922
(a) Any amount not included in wages solely because the	923

employee was employed by the employer before April 1, 1986. 924

(b) Any amount not included in wages because the amount 925  
arises from the sale, exchange, or other disposition of a stock 926  
option, the exercise of a stock option, or the sale, exchange, 927  
or other disposition of stock purchased under a stock option and 928  
the municipal corporation has not, by resolution or ordinance, 929  
exempted the amount from withholding and tax adopted before 930  
January 1, 2016. Division (R) (2) (b) of this section applies only 931  
to those amounts constituting ordinary income. 932

(c) Any amount not included in wages if the amount is an 933  
amount described in section 401(k), 403(b), or 457 of the 934  
Internal Revenue Code. Division (R) (2) (c) of this section 935  
applies only to employee contributions and employee deferrals. 936

(d) Any amount that is supplemental unemployment 937  
compensation benefits described in section 3402(o) (2) of the 938  
Internal Revenue Code and not included in wages. 939

(e) Any amount received that is treated as self-employment 940  
income for federal tax purposes in accordance with section 941  
1402(a) (8) of the Internal Revenue Code. 942

(f) Any amount not included in wages if all of the 943  
following apply: 944

(i) For the taxable year the amount is employee 945  
compensation that is earned outside of the United States and 946  
that either is included in the taxpayer's gross income for 947  
federal income tax purposes or would have been included in the 948  
taxpayer's gross income for such purposes if the taxpayer did 949  
not elect to exclude the income under section 911 of the 950  
Internal Revenue Code; 951

(ii) For no preceding taxable year did the amount 952

constitute wages as defined in section 3121(a) of the Internal Revenue Code;	953 954
(iii) For no succeeding taxable year will the amount constitute wages; and	955 956
(iv) For any taxable year the amount has not otherwise been added to wages pursuant to either division (R) (2) of this section or section 718.03 of the Revised Code, as that section existed before the effective date of H.B. 5 of the 130th general assembly, March 23, 2015.	957 958 959 960 961
(S) "Intangible income" means income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in Chapter 5701. of the Revised Code, and patents, copyrights, trademarks, tradenames, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. "Intangible income" does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.	962 963 964 965 966 967 968 969 970 971 972 973
(T) "Taxable year" means the corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.	974 975 976
(U) "Tax administrator" means the individual charged with direct responsibility for administration of an income tax levied by a municipal corporation in accordance with this chapter, and also includes the following:	977 978 979 980
(1) A municipal corporation acting as the agent of another	981

municipal corporation;	982
(2) A person retained by a municipal corporation to administer a tax levied by the municipal corporation, but only if the municipal corporation does not compensate the person in whole or in part on a contingency basis;	983 984 985 986
(3) The central collection agency or the regional income tax agency or their successors in interest, or another entity organized to perform functions similar to those performed by the central collection agency and the regional income tax agency.	987 988 989 990
(V) "Employer" means a person that is an employer for federal income tax purposes.	991 992
(W) "Employee" means an individual who is an employee for federal income tax purposes.	993 994
(X) "Other payer" means any person, other than an individual's employer or the employer's agent, that pays an individual any amount included in the federal gross income of the individual. "Other payer" includes casino operators and video lottery terminal sales agents.	995 996 997 998 999
(Y) "Calendar quarter" means the three-month period ending on the last day of March, June, September, or December.	1000 1001
(Z) "Form 2106" means internal revenue service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.	1002 1003
(AA) "Municipal corporation" includes a joint economic development district or joint economic development zone that levies an income tax under section 715.691, 715.70, 715.71, or 715.72 of the Revised Code.	1004 1005 1006 1007
(BB) "Disregarded entity" means a single member limited liability company, a qualifying subchapter S subsidiary, or	1008 1009

another entity if the company, subsidiary, or entity is a 1010  
disregarded entity for federal income tax purposes. 1011

(CC) "Generic form" means an electronic or paper form that 1012  
is not prescribed by a particular municipal corporation and that 1013  
is designed for reporting taxes withheld by an employer, agent 1014  
of an employer, or other payer, estimated municipal income 1015  
taxes, or annual municipal income tax liability or for filing a 1016  
refund claim. 1017

(DD) "Tax return preparer" means any individual described 1018  
in section 7701(a) (36) of the Internal Revenue Code and 26 1019  
C.F.R. 301.7701-15. 1020

(EE) "Ohio business gateway" means the online computer 1021  
network system, created under section 125.30 of the Revised 1022  
Code, that allows persons to electronically file business reply 1023  
forms with state agencies and includes any successor electronic 1024  
filing and payment system. 1025

(FF) "Local board of tax review" and "board of tax review" 1026  
mean the entity created under section 718.11 of the Revised 1027  
Code. 1028

(GG) "Net operating loss" means a loss incurred by a 1029  
person in the operation of a trade or business. "Net operating 1030  
loss" does not include unutilized losses resulting from basis 1031  
limitations, at-risk limitations, or passive activity loss 1032  
limitations. 1033

(HH) "Casino operator" and "casino facility" have the same 1034  
meanings as in section 3772.01 of the Revised Code. 1035

(II) "Video lottery terminal" has the same meaning as in 1036  
section 3770.21 of the Revised Code. 1037

(JJ) "Video lottery terminal sales agent" means a lottery sales agent licensed under Chapter 3770. of the Revised Code to conduct video lottery terminals on behalf of the state pursuant to section 3770.21 of the Revised Code.

(KK) "Postal service" means the United States postal service.

(LL) "Certified mail," "express mail," "United States mail," "postal service," and similar terms include any delivery service authorized pursuant to section 5703.056 of the Revised Code.

(MM) "Postmark date," "date of postmark," and similar terms include the date recorded and marked in the manner described in division (B) (3) of section 5703.056 of the Revised Code.

(NN) "Related member" means a person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, "twenty per cent" shall be substituted for "5 percent" wherever "5 percent" appears in section 1563(e) of the Internal Revenue Code.

(OO) "Related entity" means any of the following:

(1) An individual stockholder, or a member of the stockholder's family enumerated in section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or

constructively, in the aggregate, at least fifty per cent of the 1067  
value of the taxpayer's outstanding stock; 1068

(2) A stockholder, or a stockholder's partnership, estate, 1069  
trust, or corporation, if the stockholder and the stockholder's 1070  
partnerships, estates, trusts, or corporations own directly, 1071  
indirectly, beneficially, or constructively, in the aggregate, 1072  
at least fifty per cent of the value of the taxpayer's 1073  
outstanding stock; 1074

(3) A corporation, or a party related to the corporation 1075  
in a manner that would require an attribution of stock from the 1076  
corporation to the party or from the party to the corporation 1077  
under division (00)(4) of this section, provided the taxpayer 1078  
owns directly, indirectly, beneficially, or constructively, at 1079  
least fifty per cent of the value of the corporation's 1080  
outstanding stock; 1081

(4) The attribution rules described in section 318 of the 1082  
Internal Revenue Code apply for the purpose of determining 1083  
whether the ownership requirements in divisions (00)(1) to (3) 1084  
of this section have been met. 1085

(PP)(1) "Assessment" means a written finding by the tax 1086  
administrator that a person has underpaid municipal income tax, 1087  
or owes penalty and interest, or any combination of tax, 1088  
penalty, or interest, to the municipal corporation that 1089  
commences the person's time limitation for making an appeal to 1090  
the local board of tax review pursuant to section 718.11 of the 1091  
Revised Code, and has "ASSESSMENT" written in all capital 1092  
letters at the top of such finding. 1093

(2) "Assessment" does not include an informal notice 1094  
denying a request for refund issued under division (B)(3) of 1095

section 718.19 of the Revised Code, a billing statement 1096  
notifying a taxpayer of current or past-due balances owed to the 1097  
municipal corporation, a tax administrator's request for 1098  
additional information, a notification to the taxpayer of 1099  
mathematical errors, or a tax administrator's other written 1100  
correspondence to a person or taxpayer that does meet the 1101  
criteria prescribed by division (PP)(1) of this section. 1102

(QQ) "Taxpayers' rights and responsibilities" means the 1103  
rights provided to taxpayers in sections 718.11, 718.12, 718.19, 1104  
718.23, 718.36, 718.37, 718.38, 5717.011, and 5717.03 of the 1105  
Revised Code and the responsibilities of taxpayers to file, 1106  
report, withhold, remit, and pay municipal income tax and 1107  
otherwise comply with Chapter 718. of the Revised Code and 1108  
resolutions, ordinances, and rules adopted by a municipal 1109  
corporation for the imposition and administration of a municipal 1110  
income tax. 1111

(RR) "Qualified municipal corporation" means a municipal 1112  
corporation that, by resolution or ordinance adopted on or 1113  
before December 31, 2011, adopted Ohio adjusted gross income, as 1114  
defined by section 5747.01 of the Revised Code, as the income 1115  
subject to tax for the purposes of imposing a municipal income 1116  
tax. 1117

(SS) (1) "Pre-2017 net operating loss carryforward" means 1118  
any net operating loss incurred in a taxable year beginning 1119  
before January 1, 2017, to the extent such loss was permitted, 1120  
by a resolution or ordinance of the municipal corporation that 1121  
was adopted by the municipal corporation before January 1, 2016, 1122  
to be carried forward and utilized to offset income or net 1123  
profit generated in such municipal corporation in future taxable 1124  
years. 1125

(2) For the purpose of calculating municipal taxable 1126  
income, any pre-2017 net operating loss carryforward may be 1127  
carried forward to any taxable year, including taxable years 1128  
beginning in 2017 or thereafter, for the number of taxable years 1129  
provided in the resolution or ordinance or until fully utilized, 1130  
whichever is earlier. 1131

(TT) "Small employer" means any employer that had total 1132  
revenue of less than five hundred thousand dollars during the 1133  
preceding taxable year. For purposes of this division, "total 1134  
revenue" means receipts of any type or kind, including, but not 1135  
limited to, sales receipts; payments; rents; profits; gains, 1136  
dividends, and other investment income; compensation; 1137  
commissions; premiums; money; property; grants; contributions; 1138  
donations; gifts; program service revenue; patient service 1139  
revenue; premiums; fees, including premium fees and service 1140  
fees; tuition payments; unrelated business revenue; 1141  
reimbursements; any type of payment from a governmental unit, 1142  
including grants and other allocations; and any other similar 1143  
receipts reported for federal income tax purposes or under 1144  
generally accepted accounting principles. "Small employer" does 1145  
not include the federal government; any state government, 1146  
including any state agency or instrumentality; any political 1147  
subdivision; or any entity treated as a government for financial 1148  
accounting and reporting purposes. 1149

(UU) "Audit" means the examination of a person or the 1150  
inspection of the books, records, memoranda, or accounts of a 1151  
person for the purpose of determining liability for a municipal 1152  
income tax. 1153

(VV) "Publicly traded partnership" means any partnership, 1154  
an interest in which is regularly traded on an established 1155

securities market. A "publicly traded partnership" may have any 1156  
number of partners. 1157

(WW) "Pension" means amounts earned under a defined 1158  
benefit plan, as defined by section 414(j) of the Internal 1159  
Revenue Code, regardless of whether the plan satisfies the 1160  
qualifications described under section 401(a) of the Internal 1161  
Revenue Code, including amounts that are taxable under the 1162  
Federal Insurance Contributions Act, Chapter 21 of the Internal 1163  
Revenue Code, and regardless of whether such amounts are paid to 1164  
the employee in the same taxable year in which the amounts are 1165  
included in the employee's wages, as defined by section 3121(a) 1166  
of the Internal Revenue Code. 1167

**Sec. 3333.172.** (A) The chancellor of higher education may 1168  
endorse the midwest student exchange program of the midwestern 1169  
higher education compact in order to permit state institutions 1170  
of higher education, as defined in section 3345.011 of the 1171  
Revised Code, and nonprofit institutions that have been issued 1172  
certificates of authorization pursuant to Chapter 1713. of the 1173  
Revised Code to participate in the program. 1174

(B) If the chancellor endorses the program, a state 1175  
institution of higher education or a nonprofit institution may 1176  
participate in the program as long as its board of trustees 1177  
adopts a resolution setting forth both of the following: 1178

(1) The amount a participating student will be charged for 1179  
instructional and general fees, provided that amount is in 1180  
compliance with the program; 1181

(2) The parameters for each student to participate in the 1182  
program including any limitation on the number of students 1183  
enrolled under the program and admission requirements for 1184

participation in the program. 1185

(C) A state institution of higher education that 1186  
participates in the program shall not receive state share of 1187  
instruction funds for any student enrolled in the institution 1188  
under the program, and the institution shall report the student 1189  
to the chancellor as a nonresident student. 1190

**Sec. 3333.93.** (A) As used in this section: 1191

(1) "Eligible student" means a student who is enrolled in 1192  
a public or private institution and is pursuing a qualifying 1193  
degree, certification, or license. 1194

(2) "In-demand job" means a job that is determined to be 1195  
in demand in this state and its regions under section 6301.11 of 1196  
the Revised Code. 1197

(3) "Public or private institution" means any of the 1198  
following: 1199

(a) A state institution of higher education, as defined in 1200  
section 3345.011 of the Revised Code; 1201

(b) A private, nonprofit institution in this state holding 1202  
a certificate of authorization pursuant to Chapter 1713. of the 1203  
Revised Code; 1204

(c) An Ohio technical center that provides adult technical 1205  
education services as recognized by the chancellor of higher 1206  
education. 1207

(4) "Qualifying degree, certification, or license" means a 1208  
degree, certification, or license that is required to qualify an 1209  
individual for an in-demand job. 1210

(B) The workforce grant program is hereby established. 1211

Under the program, the chancellor of higher education shall 1212  
~~award grants~~ disburse grant funds to a public or private 1213  
institution, in which eligible students are enrolled, to make 1214  
awards to those eligible students. 1215

(C) (1) A grant shall be awarded to an eligible student 1216  
through the public or private institution in which the student 1217  
is enrolled for the period of time the student takes to complete 1218  
a qualifying degree, certification, or license. On an annual 1219  
basis, the maximum amount of a grant that may be awarded to an 1220  
eligible student shall be five thousand dollars. The grant shall 1221  
not exceed seventy-five per cent of the cost of tuition during 1222  
an academic year in which the student is receiving the grant. 1223  
The greatest portion of the grant shall be distributed to the 1224  
student as the student is completing the academic program and 1225  
seeking an in-demand job. 1226

(2) No public or private institution shall use grant 1227  
moneys ~~dispersed~~ disbursed under the program to underwrite a 1228  
tuition increase imposed on students attending the institution. 1229

(D) The chancellor shall adopt rules regarding the 1230  
operations of the grant program, including all of the following: 1231

(1) Application procedures; 1232

(2) The method for selecting grant recipients that shall 1233  
include both of the following: 1234

(a) An assessment of an applicant's need for financial 1235  
aid, including sources of income and other financial aid the 1236  
applicant has been awarded; 1237

(b) An analysis of whether the degree, certification, or 1238  
license that is being pursued by an applicant is a qualifying 1239  
degree, certification, or license. 1240

(3) Milestones that must be attained by a grant recipient	1241
in order to continue to receive a grant under this section,	1242
including spending thirty to ninety days in a workplace where	1243
the degree, certification, or license that is being pursued by	1244
the grant recipient is required for employment or participating	1245
in a cooperative or internship program in a workplace where the	1246
degree, certification, or license that is being pursued by the	1247
grant recipient is required for employment;	1248
(4) Other requirements that must be completed by a grant	1249
recipient, including both of the following:	1250
(a) The completion of curriculum that includes skills	1251
needed by employers;	1252
(b) The completion of counseling regarding the proper	1253
management of student loans and how to minimize the amount of	1254
student loan debt.	1255
(5) The method for determining the distribution of a grant	1256
to a grant recipient, including both of the following:	1257
(a) The amount of each disbursement;	1258
(b) The schedule for making disbursements to a grant	1259
recipient <u>through the public or private school in which the</u>	1260
<u>recipient is enrolled.</u>	1261
(6) Establishing a procedure for a public or private	1262
institution to take disciplinary action against a student who	1263
fails to continue in an academic program leading to a qualifying	1264
degree, certification, or license after receiving a grant,	1265
including determining appropriate reimbursements.	1266
(E) The department of higher education, in consultation	1267
with the department of education, shall establish a procedure	1268

for training and outreach for school counselors to allow them to 1269  
distribute information to high school students in this state 1270  
regarding the jobs that are determined to be in-demand jobs and 1271  
the educational requirements for employment in those jobs. 1272

(F) The department of higher education shall solicit 1273  
proposals to coordinate and conduct the statewide promotion of 1274  
the workforce grant program through a request for proposals. The 1275  
department shall advertise its intent to request proposals in a 1276  
newspaper of general circulation in the state once a week for 1277  
two consecutive weeks before a date specified by the board as 1278  
the date on which it will begin accepting proposals. The notices 1279  
shall contain a general description of the subject of the 1280  
proposed agreement and the location where the request for 1281  
proposals may be obtained. The request for proposals shall 1282  
include the following information: 1283

(1) Instructions concerning the submission of proposals; 1284

(2) Information regarding communications, including how to 1285  
contact persons to whom questions concerning a proposal may be 1286  
directed; 1287

(3) A description of the performance criteria that will be 1288  
used to evaluate a proposal; 1289

(4) The relative importance of each evaluation criterion; 1290

(5) Any terms or conditions of the proposed contract. 1291

After the date specified for receiving proposals, the 1292  
department shall evaluate submitted proposals. The department 1293  
may discuss a respondent's proposal with that respondent to 1294  
clarify or revise a proposal or the terms of the agreement. 1295  
After reviewing the proposals, the department may enter into a 1296  
written agreement with one of the respondents to administer the 1297

statewide promotion of the program.	1298
(G) The chancellor, in consultation with the governor's office of workforce transformation and the departments of job and family services and taxation, shall do all of the following:	1299 1300 1301
(1) Develop a methodology for collecting all of the following information:	1302 1303
(a) The total number of grants awarded to eligible students;	1304 1305
(b) The total grant amount awarded to each grant recipient;	1306 1307
(c) The job field and occupation a grant recipient holds twelve months following the completion of a program;	1308 1309
(d) The income level of each grant recipient.	1310
(2) Perform a cost-benefit analysis comparing the costs of the program against the earnings generated by grant recipients based on the information collected in division (G) (1) of this section.	1311 1312 1313 1314
(3) Submit a report to the governor and the general assembly describing the results of the analysis required under division (G) of this section not later than December 31, 2018.	1315 1316 1317
<b>Sec. 3345.202.</b> (A) As used in this section, "state university or college" has the same meaning as in division (A) (1) of section 3345.12 of the Revised Code.	1318 1319 1320
(B) The board of trustees of a state university or college may provide insurance coverages, in any amount authorized by the board, protecting the state university or college, the members of the board, the officers and employees of the state university	1321 1322 1323 1324

or college, or other persons authorized by the board, or any one 1325  
or more of them, against loss or liability that arises or is 1326  
claimed to have arisen from acts or omissions while acting 1327  
within the scope of their employment or official 1328  
responsibilities or while engaged in activities at the request 1329  
or direction, or for the benefit, of the state university or 1330  
college. 1331

Such coverage may be provided in any one or more of the 1332  
following ways: 1333

(1) The purchase of a policy or policies of liability 1334  
insurance from an insurer or insurers licensed to do business in 1335  
this state; 1336

(2) Establishment or participation in a program of self- 1337  
insurance, by trust or in any other manner the board considers 1338  
prudent. Any self-insurance program shall file annually, with 1339  
the superintendent of insurance, a report certified by a 1340  
competent property and casualty actuary. The superintendent of 1341  
insurance shall review such report. If such a self-insurance 1342  
program has more than a single college or university 1343  
participant, all participants shall be provided with the annual 1344  
actuarial reports of the program. 1345

(3) Establishment of or participation in a captive 1346  
insurance company that is licensed to do business in this state, 1347  
another state, or a foreign country; 1348

(4) Establishment of, or participation in, a joint self- 1349  
insurance pool under section 3345.203 of the Revised Code. 1350

(C) Insurance coverages under division (B) (1), (2), ~~or~~ 1351  
(3), or (4) of this section may include coverage for the defense 1352  
or costs of defense or settlement, including attorney's fees, of 1353

any covered person or entity and be paid for from any funds 1354  
under the control of the state university or college. 1355

(D) Provision of any insurance coverage under divisions 1356  
(B) (1) to (3) of this section is not a waiver of any immunity or 1357  
defense available to the state university or college or to any 1358  
covered person or entity. 1359

Sec. 3345.203. (A) As used in this section: 1360

(1) "Claims expenses" means payment of judgments, 1361  
settlement of claims, expense, loss, and damage. 1362

(2) "State university or college" has the same meaning as 1363  
in section 3345.12 of the Revised Code. 1364

(B) Regardless of whether a state university or college 1365  
secures insurance coverages under division (B) (1), (2), or (3) 1366  
of section 3345.202 of the Revised Code, the board of trustees 1367  
of the state university or college may join with other state 1368  
universities or colleges in establishing and maintaining a joint 1369  
self-insurance pool to do both of the following: 1370

(1) Provide for payment of claims expenses that arise, or 1371  
are claimed to have arisen, from an act or omission of the state 1372  
university or college or any of its employees or other persons 1373  
authorized by the board while doing either of the following: 1374

(a) Acting in the scope of their employment or official 1375  
responsibilities; 1376

(b) Being engaged in activities undertaken at the request 1377  
or direction, or for the benefit, of the state university or 1378  
college. 1379

(2) Indemnify or hold harmless the state university's or 1380  
college's employees against such loss or damage. 1381

The joint self-insurance pool shall be pursuant to a 1382  
written agreement and to the extent that the board considers the 1383  
pool to be necessary. 1384

(C) All of the following apply to a joint self-insurance 1385  
pool under this section: 1386

(1) The funds shall be reserved as are necessary, in the 1387  
exercise of sound and prudent actuarial judgment, to cover 1388  
potential state university or college and employee liabilities, 1389  
loss, and damage. A report of aggregate amounts so reserved and 1390  
aggregate disbursements made from such funds shall be prepared 1391  
and maintained in the office of the pool administrator described 1392  
in division (C) (2) of this section. The report shall be prepared 1393  
and maintained not later than ninety days after the close of the 1394  
pool's fiscal year. 1395

The report required by this division shall include, but 1396  
not be limited to, the aggregate of disbursements made for the 1397  
administration of the pool, including claims paid, costs of the 1398  
legal representation of state universities or colleges and 1399  
employees, and fees paid to consultants. The report also shall 1400  
be accompanied by a written report of a member of the American 1401  
academy of actuaries certifying whether the amounts reserved 1402  
conform to the requirements of this division, are computed in 1403  
accordance with accepted loss reserving standards, and are 1404  
fairly stated in accordance with sound loss reserving 1405  
principles. 1406

The pool administrator described in division (C) (2) of 1407  
this section shall make the report required by this division 1408  
available for inspection by any person at all reasonable times 1409  
during regular business hours. Upon the request of such person, 1410  
the pool administrator shall make copies of the report available 1411

at cost within a reasonable period of time. The report required 1412  
by this division is in lieu of the records required by division 1413  
(A) of section 149.431 of the Revised Code. 1414

(2) The board of trustees establishing a joint self- 1415  
insurance pool may award a contract, without the necessity of 1416  
competitive bidding, to a pool administrator for purposes of 1417  
administration of the joint self-insurance pool. A "pool 1418  
administrator" may be any person, political subdivision, limited 1419  
liability company organized under Chapter 1705. of the Revised 1420  
Code, nonprofit corporation organized under Chapter 1702. of the 1421  
Revised Code, or regional council of governments created under 1422  
Chapter 167. of the Revised Code. The board shall not enter into 1423  
such a contract without full, prior, public disclosure of all 1424  
terms and conditions. The disclosure shall include, at a 1425  
minimum, a statement listing all representations made in 1426  
connection with any possible savings and losses resulting from 1427  
the contract, and potential liability of any state university or 1428  
college or employee. The proposed contract and statement shall 1429  
be disclosed and presented at a meeting of the board of trustees 1430  
of the state university or college prior to the meeting at which 1431  
the board of trustees of the state university or college 1432  
authorizes the contract. 1433

(3) A joint self-insurance pool shall include a contract 1434  
with a member of the American academy of actuaries for the 1435  
preparation of the written evaluation of the reserve funds 1436  
required under division (C)(1) of this section. 1437

(4) A joint self-insurance pool may allocate the costs of 1438  
funding the pool among the funds or accounts in the treasuries 1439  
of the state universities or colleges on the basis of their 1440  
relative exposure and loss experience. A joint self-insurance 1441

program may require any deductible under the program to be paid 1442  
from funds or accounts in the treasury of the state university 1443  
or college from which a loss was directly attributable. 1444

(D) Two or more state universities or colleges may also 1445  
authorize the establishment and maintenance of a joint risk- 1446  
management program, including but not limited to the employment 1447  
of risk managers and consultants, for the purpose of preventing 1448  
and reducing the risks covered by insurance, self-insurance, or 1449  
joint self-insurance programs. A joint risk-management program 1450  
shall not include fidelity, surety, or guarantee bonding. 1451

(E) A state university or college is not liable under a 1452  
joint self-insurance pool for any amount in excess of amounts 1453  
payable pursuant to the written agreement for the participation 1454  
of the state university or college in the joint self-insurance 1455  
pool. Under a joint self-insurance pool agreement a state 1456  
university or college may, to the extent permitted under the 1457  
written agreement, assume the risks of any other state 1458  
university or college, including the indemnification of its 1459  
employees. A joint self-insurance pool, established under this 1460  
section, is deemed a separate legal entity for the public 1461  
purpose of enabling the members of the joint self-insurance pool 1462  
to obtain insurance or to provide for a formalized, jointly 1463  
administered self-insurance fund for its members. An entity 1464  
created pursuant to this section is exempt from all state and 1465  
local taxes. 1466

(F) (1) In the manner provided by and subject to the 1467  
applicable provisions of section 3345.12 of the Revised Code, 1468  
any state university or college may issue obligations and may 1469  
also issue notes in anticipation of such obligations, pursuant 1470  
to a resolution of its board of trustees or other governing body 1471

<u>for the purpose of providing funds to do both of the following:</u>	1472
<u>(a) Pay claims expenses, whether by way of a reserve or</u>	1473
<u>otherwise;</u>	1474
<u>(b) Pay the state university or college's portion of the</u>	1475
<u>cost of establishing and maintaining a joint self-insurance pool</u>	1476
<u>or to provide for the reserve in a special fund authorized by</u>	1477
<u>division (C) (1) of this section.</u>	1478
<u>(2) Sections 9.98 to 9.983 of the Revised Code apply to</u>	1479
<u>bonds or notes authorized under this section.</u>	1480
<u>(G) (1) A joint self-insurance pool, in addition to its</u>	1481
<u>powers to provide self-insurance against any and all liabilities</u>	1482
<u>under this chapter, may also include any one or more of the</u>	1483
<u>following forms of property or casualty self-insurance for the</u>	1484
<u>purpose of covering any other liabilities or risks of the</u>	1485
<u>members of the pool:</u>	1486
<u>(a) Public general liability, professional liability, or</u>	1487
<u>employee liability;</u>	1488
<u>(b) Individual or fleet motor vehicle or automobile</u>	1489
<u>liability and protection against other liability and loss</u>	1490
<u>associated with the ownership, maintenance, and use of motor</u>	1491
<u>vehicles;</u>	1492
<u>(c) Aircraft liability and protection against other</u>	1493
<u>liability and loss associated with the ownership, maintenance,</u>	1494
<u>and use of aircraft;</u>	1495
<u>(d) Loss or damage to property and loss of use and</u>	1496
<u>occupancy of property by fire, lightning, hail, tempest, flood,</u>	1497
<u>earthquake, or snow, explosion, accident, or other risk;</u>	1498
<u>(e) Marine, inland transportation and navigation, boiler,</u>	1499

<u>containers, pipes, engines, flywheels, elevators, and machinery;</u>	1500
<u>(f) Environmental impairment;</u>	1501
<u>(g) Loss or damage by any hazard upon any other risk to</u>	1502
<u>which state universities or colleges are subject, which is not</u>	1503
<u>prohibited by statute or at common law from being the subject of</u>	1504
<u>casualty or property insurance.</u>	1505
<u>(2) A joint self-insurance pool is not an insurance</u>	1506
<u>company. Its operation does not constitute doing an insurance</u>	1507
<u>business and is not subject to the insurance laws of this state.</u>	1508
<u>(H) A public official or employee of a state university or</u>	1509
<u>college who is or becomes a member of the governing body of a</u>	1510
<u>joint self-insurance pool in which the state university or</u>	1511
<u>college participates is not in violation of any of the following</u>	1512
<u>as a result of the state university or college entering into the</u>	1513
<u>written agreement to participate in the pool or into any</u>	1514
<u>contract with the pool:</u>	1515
<u>(1) Division (D) or (E) of section 102.03 of the Revised</u>	1516
<u>Code;</u>	1517
<u>(2) Division (C) of section 102.04 of the Revised Code;</u>	1518
<u>(3) Section 2921.42 of the Revised Code.</u>	1519
<u>(I) This section shall not be construed to affect the</u>	1520
<u>ability of any state university or college to self-insure under</u>	1521
<u>the authority conferred by any other section of the Revised</u>	1522
<u>Code.</u>	1523
<u>(J) The establishment or participation in a joint self-</u>	1524
<u>insurance pool under this section shall not constitute a waiver</u>	1525
<u>of any immunity or defense available to the member state</u>	1526
<u>university or college or to any covered entity.</u>	1527

(K) (1) Both of the following shall be determined in the 1528  
court of claims pursuant to section 2743.02 of the Revised Code: 1529

(a) Any claims or litigation relating to the 1530  
administration of a joint self-insurance pool created pursuant 1531  
to this section, including any immunities or defenses; 1532

(b) Any claims relating to the scope of or denial of 1533  
coverage under that pool or its administration. 1534

(2) The pool administrator described in division (C) (2) of 1535  
this section and its employees, while in the course of 1536  
administering a joint self-insurance pool under this section, 1537  
shall: 1538

(a) Be deemed to be an instrumentality of the state for 1539  
the purposes of Chapter 2743. of the Revised Code; 1540

(b) Be deemed to be performing a public duty, as defined 1541  
in section 2743.01 of the Revised Code; and 1542

(c) Have the defenses to, and immunities from, civil 1543  
liability provided in section 2743.02 of the Revised Code. 1544

**Sec. 5709.084.** Real and personal property comprising a 1545  
convention center that is constructed or, in the case of 1546  
personal property, acquired, after January 1, 2010, are exempt 1547  
from taxation if the convention center is located in a county 1548  
having a population, when construction of the convention center 1549  
commences, of more than one million two hundred thousand 1550  
according to the most recent federal decennial census, and if 1551  
the convention center, or the land upon which the convention 1552  
center is situated, is owned or leased by the county. For the 1553  
purposes of this section, construction of the convention center 1554  
commences upon the earlier of issuance of debt to finance all or 1555  
a portion of the convention center, demolition of existing 1556

structures on the site, or grading of the site in preparation 1557  
for construction. 1558

Real and personal property comprising a convention center 1559  
owned by the largest city in a county having a population 1560  
greater than seven hundred thousand but less than nine hundred 1561  
thousand according to the most recent federal decennial census 1562  
is exempt from taxation, regardless of whether the property is 1563  
leased to or otherwise operated or managed by a person other 1564  
than the city. 1565

Real and personal property comprising a convention center 1566  
or arena owned by a convention facilities authority in a county 1567  
having a population greater than one million according to the 1568  
most recent federal decennial census is exempt from taxation, 1569  
regardless of whether the property is leased to or otherwise 1570  
operated or managed by a person other than the convention 1571  
facilities authority, notwithstanding section 351.12 of the 1572  
Revised Code. 1573

Real and personal property comprising a convention center 1574  
or arena owned by the largest city in a county having a 1575  
population greater than two hundred thirty-five thousand but 1576  
less than three hundred thousand according to the most recent 1577  
federal decennial census at the time of the construction of the 1578  
convention center or arena is exempt from taxation, regardless 1579  
of whether the property is leased to or otherwise operated or 1580  
managed by a person other than the city. 1581

Real and personal property comprising a convention center 1582  
or arena owned by the city in which the convention center or 1583  
arena is located, and located in a county having a population 1584  
greater than five hundred thousand but less than six hundred 1585  
thousand according to the most recent federal decennial census 1586

at the time of the construction of the convention center or 1587  
arena, is exempt from taxation, regardless of whether the 1588  
property is leased to or otherwise operated or managed by a 1589  
person other than the city. 1590

As used in this section, "convention center" and "arena" 1591  
have the same meanings as in section 307.695 of the Revised 1592  
Code. 1593

**Sec. 5717.04.** This section does not apply to any decision 1594  
and order of the board made pursuant to section 5703.021 of the 1595  
Revised Code. Any such decision and order shall be conclusive 1596  
upon all parties and may not be appealed. 1597

The proceeding to obtain a reversal, vacation, or 1598  
modification of a decision of the board of tax appeals shall be 1599  
by appeal to the supreme court or the court of appeals for the 1600  
county in which the property taxed is situate or in which the 1601  
taxpayer resides. If the taxpayer is a corporation, then the 1602  
proceeding to obtain such reversal, vacation, or modification 1603  
shall be by appeal to the supreme court or to the court of 1604  
appeals for the county in which the property taxed is situate, 1605  
or the county of residence of the agent for service of process, 1606  
tax notices, or demands, or the county in which the corporation 1607  
has its principal place of business. In all other instances, the 1608  
proceeding to obtain such reversal, vacation, or modification 1609  
shall be by appeal to the court of appeals for Franklin county. 1610

Appeals from decisions of the board determining appeals 1611  
from decisions of county boards of revision may be instituted by 1612  
any of the persons who were parties to the appeal before the 1613  
board of tax appeals, by the person in whose name the property 1614  
involved in the appeal is listed or sought to be listed, if such 1615  
person was not a party to the appeal before the board of tax 1616

appeals, or by the county auditor of the county in which the 1617  
property involved in the appeal is located. 1618

Appeals from decisions of the board of tax appeals 1619  
determining appeals from final determinations by the tax 1620  
commissioner of any preliminary, amended, or final tax 1621  
assessments, reassessments, valuations, determinations, 1622  
findings, computations, or orders made by the commissioner may 1623  
be instituted by any of the persons who were parties to the 1624  
appeal or application before the board, by the person in whose 1625  
name the property is listed or sought to be listed, if the 1626  
decision appealed from determines the valuation or liability of 1627  
property for taxation and if any such person was not a party to 1628  
the appeal or application before the board, by the taxpayer or 1629  
any other person to whom the decision of the board appealed from 1630  
was by law required to be sent, by the director of budget and 1631  
management if the revenue affected by the decision of the board 1632  
appealed from would accrue primarily to the state treasury, by 1633  
the county auditor of the county to the undivided general tax 1634  
funds of which the revenues affected by the decision of the 1635  
board appealed from would primarily accrue, or by the tax 1636  
commissioner. 1637

Appeals from decisions of the board upon all other appeals 1638  
or applications filed with and determined by the board may be 1639  
instituted by any of the persons who were parties to such appeal 1640  
or application before the board, by any persons to whom the 1641  
decision of the board appealed from was by law required to be 1642  
sent, or by any other person to whom the board sent the decision 1643  
appealed from, as authorized by section 5717.03 of the Revised 1644  
Code. 1645

Such appeals shall be taken within thirty days after the 1646

date of the entry of the decision of the board on the journal of 1647  
its proceedings, as provided by such section, by the filing by 1648  
appellant of a notice of appeal with the court to which the 1649  
appeal is taken and the board. If the appeal is of a decision of 1650  
the board on an action originally brought under section 5717.01 1651  
of the Revised Code, the appellant also shall submit, at the 1652  
same time, a copy of the notice of appeal to the county board of 1653  
revision and the county auditor. If a timely notice of appeal is 1654  
filed by a party, any other party may file a notice of appeal 1655  
within ten days of the date on which the first notice of appeal 1656  
was filed or within the time otherwise prescribed in this 1657  
section, whichever is later. A notice of appeal shall set forth 1658  
the decision of the board appealed from and the errors therein 1659  
complained of. Proof of the filing of such notice with the board 1660  
of tax appeals shall be filed with the court to which the appeal 1661  
is being taken. The court in which notice of appeal is first 1662  
filed shall have exclusive jurisdiction of the appeal. 1663

In all such appeals the commissioner or all persons to 1664  
whom the decision of the board appealed from is required by such 1665  
section to be sent, other than the appellant, shall be made 1666  
appellees. Unless waived, notice of the appeal shall be served 1667  
upon all appellees by certified mail. The prosecuting attorney 1668  
shall represent the county auditor in any such appeal in which 1669  
the auditor is a party. If the commissioner is not a party to 1670  
the appeal or application before the board, the supreme court or 1671  
a court of appeals shall not dismiss an appeal of the board's 1672  
decision because of the failure to make the commissioner an 1673  
appellee or to serve the notice of appeal to the commissioner as 1674  
otherwise required under this section. 1675

The board, upon written demand filed by an appellant, 1676  
shall within thirty days after the filing of such demand file 1677

with the court to which the appeal is being taken a certified 1678  
transcript of the record of the proceedings of the board 1679  
pertaining to the decision complained of and the evidence 1680  
considered by the board in making such decision. 1681

If upon hearing and consideration of such record and 1682  
evidence the court decides that the decision of the board 1683  
appealed from is reasonable and lawful it shall affirm the same, 1684  
but if the court decides that such decision of the board is 1685  
unreasonable or unlawful, the court shall reverse and vacate the 1686  
decision or modify it and enter final judgment in accordance 1687  
with such modification. 1688

The clerk of the court shall certify the judgment of the 1689  
court to the board, which shall certify such judgment to such 1690  
public officials or take such other action in connection 1691  
therewith as is required to give effect to the decision. The 1692  
"taxpayer" includes any person required to return any property 1693  
for taxation. 1694

Any party to the appeal shall have the right to appeal 1695  
from the judgment of the court of appeals on questions of law, 1696  
as in other cases. 1697

**Sec. 5726.01.** As used in this chapter: 1698

(A) "Affiliated group" means a group of two or more 1699  
persons with fifty per cent or greater of the value of each 1700  
person's ownership interests owned or controlled directly, 1701  
indirectly, or constructively through related interests by 1702  
common owners during all or any portion of the taxable year, and 1703  
the common owners. "Affiliated group" includes, but is not 1704  
limited to, any person eligible to be included in a consolidated 1705  
elected taxpayer group under section 5751.011 of the Revised 1706

Code or a combined taxpayer group under section 5751.012 of the Revised Code. 1707  
1708

(B) "Bank organization" means any of the following: 1709

(1) A national bank organized and operating as a national bank association pursuant to the "National Bank Act," 13 Stat. 100 (1864), 12 U.S.C. 21, et seq.; 1710  
1711  
1712

(2) A federal savings association or federal savings bank chartered under 12 U.S.C. 1464; 1713  
1714

(3) A bank, banking association, trust company, savings and loan association, savings bank, or other banking institution that is organized or incorporated under the laws of the United States, any state, or a foreign country; 1715  
1716  
1717  
1718

(4) Any corporation organized and operating pursuant to 12 U.S.C. 611, et seq.; 1719  
1720

(5) Any agency or branch of a foreign bank, as those terms are defined in 12 U.S.C. 3101;— 1721  
1722

~~(6) An entity licensed as a small business investment company under the "Small Business Investment Act of 1958," 72 Stat. 689, 15 U.S.C. 661, et seq.~~ 1723  
1724  
1725

"Bank organization" does not include an institution organized under the "Federal Farm Loan Act," 39 Stat. 360 (1916), or a successor of such an institution, a company chartered under the "Farm Credit Act of 1933," 48 Stat. 257, or a successor of such a company, an association formed pursuant to 12 U.S.C. 2279c-1, an insurance company, or a credit union. 1726  
1727  
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(C) "Call report" means the consolidated reports of condition and income prescribed by the federal financial institutions examination council that a person is required to 1732  
1733  
1734

file with a federal regulatory agency pursuant to 12 U.S.C. 161, 1735  
12 U.S.C. 324, or 12 U.S.C. 1817. 1736

(D) "Captive finance company" means a person that derived 1737  
at least seventy-five per cent of its gross income for the 1738  
current taxable year and the two taxable years preceding the 1739  
current taxable year from one or more of the following 1740  
transactions: 1741

(1) Financing transactions with members of its affiliated 1742  
group; 1743

(2) Financing transactions with or for customers of 1744  
products manufactured or sold by a member of its affiliated 1745  
group; 1746

(3) Financing transactions with or for a distributor or 1747  
franchisee that sells, leases, or services a product 1748  
manufactured or sold by a member of the person's affiliated 1749  
group; 1750

(4) Financing transactions with or for a supplier to a 1751  
member of the person's affiliated group in connection with the 1752  
member's manufacturing business; 1753

(5) Issuing bonds or other publicly traded debt 1754  
instruments for the benefit of the affiliated group; 1755

(6) Short-term or long-term investments whereby the person 1756  
invests the cash reserves of the affiliated group and the 1757  
affiliated group utilizes the proceeds from the investments. 1758

For the purposes of division (D) of this section, 1759  
"financing transaction" means making or selling loans, extending 1760  
credit, leasing, earning or receiving subvention, including 1761  
interest supplements and other support costs related thereto, or 1762

acquiring, selling, or servicing accounts receivable, notes, 1763  
loans, leases, debt, or installment obligations that arise from 1764  
the sale or lease of tangible personal property or the 1765  
performance of services, and "gross income" has the same meaning 1766  
as in section 61 of the Internal Revenue Code and includes 1767  
income from transactions between the captive finance company and 1768  
other members of its affiliated group. 1769

A person that has not been in continuous existence for the 1770  
two taxable years preceding the current taxable year qualifies 1771  
as a "captive finance company" for purposes of division (D) of 1772  
this section if the person derived at least seventy-five per 1773  
cent of its gross income for the period of its existence from 1774  
one or more of the transactions described in divisions (D)(1) to 1775  
(6) of this section. 1776

"Captive finance company" does not include a small dollar 1777  
lender. 1778

(E) "Credit union" means a nonprofit cooperative financial 1779  
institution organized or chartered under the laws of this state, 1780  
any other state, or the United States. 1781

(F) "Diversified savings and loan holding company" has the 1782  
same meaning as in 12 U.S.C. 1467a, as that section existed on 1783  
January 1, 2012. 1784

(G) "Document of creation" means the articles of 1785  
incorporation of a corporation, articles of organization of a 1786  
limited liability company, registration of a foreign limited 1787  
liability company, certificate of limited partnership, 1788  
registration of a foreign limited partnership, registration of a 1789  
domestic or foreign limited liability partnership, or 1790  
registration of a trade name. 1791

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

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

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

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

"Financial institution" does not include a diversified savings and loan holding company, a grandfathered unitary savings and loan holding company, any entity that was a grandfathered unitary savings and loan holding company on January 1, 2012, or any entity that is not a bank organization or owned by a bank organization and that is owned directly or indirectly by an entity that was a grandfathered unitary savings and loan holding company on January 1, 2012.

(I) "FR Y-9" means the consolidated or parent-only

financial statements that a holding company is required to file 1821  
with the federal reserve board pursuant to 12 U.S.C. 1844. In 1822  
the case of a holding company required to file both consolidated 1823  
and parent-only financial statements, "FR Y-9" means the 1824  
consolidated financial statements that the holding company is 1825  
required to file. 1826

(J) "Grandfathered unitary savings and loan holding 1827  
company" means an entity described in 12 U.S.C. 1467a(c) (9) (C), 1828  
as that section existed on December 31, 1999. 1829

(K) "Gross receipts" means all items of income, without 1830  
deduction for expenses. If the reporting person for a taxpayer 1831  
is a holding company, "gross receipts" includes all items of 1832  
income reported on the FR Y-9 filed by the holding company. If 1833  
the reporting person for a taxpayer is a bank organization, 1834  
"gross receipts" includes all items of income reported on the 1835  
call report filed by the bank organization. If the reporting 1836  
person for a taxpayer is a nonbank financial organization, 1837  
"gross receipts" includes all items of income reported in 1838  
accordance with generally accepted accounting principles. 1839

(L) "Insurance company" means every corporation, 1840  
association, and society engaged in the business of insurance of 1841  
any character, or engaged in the business of entering into 1842  
contracts substantially amounting to insurance of any character, 1843  
or of indemnifying or guaranteeing against loss or damage, or 1844  
acting as surety on bonds or undertakings. "Insurance company" 1845  
also includes any health insuring corporation as defined in 1846  
section 1751.01 of the Revised Code. 1847

(M) (1) "Nonbank financial organization" means every person 1848  
that is not a bank organization or a holding company of a bank 1849  
organization and that engages in business primarily as a small 1850

dollar lender. "Nonbank financial organization" does not include 1851  
an institution organized under the "Federal Farm Loan Act," 39 1852  
Stat. 360 (1916), or a successor of such an institution, an 1853  
insurance company, a captive finance company, a credit union, an 1854  
institution organized and operated exclusively for charitable 1855  
purposes within the meaning of section 501(c)(3) of the Internal 1856  
Revenue Code, or a person that facilitates or services one or 1857  
more securitizations for a bank organization, a holding company 1858  
of a bank organization, a captive finance company, or any member 1859  
of the person's affiliated group. 1860

(2) A person is engaged in business primarily as a small 1861  
dollar lender if the person has, for the taxable year, gross 1862  
income from the activities described in division (O) of this 1863  
section that exceeds the person's gross income from all other 1864  
activities. As used in division (M) of this section, "gross 1865  
income" has the same meaning as in section 61 of the Internal 1866  
Revenue Code, and income from transactions between the person 1867  
and the other members of the affiliated group shall be 1868  
eliminated, and any sales, exchanges, and other dispositions of 1869  
commercial paper to persons outside the affiliated group 1870  
produces gross income only to the extent the proceeds from such 1871  
transactions exceed the affiliated group's basis in such 1872  
commercial paper. 1873

(N) "Reporting person" means one of the following: 1874

(1) In the case of a financial institution described in 1875  
division (H)(1) of this section, the top-tier holding company 1876  
required to file an FR Y-9. 1877

(2) In the case of a financial institution described in 1878  
division (H)(2) or (3) of this section, the bank organization 1879  
required to file the call report. 1880

(3) In the case of a bank organization or nonbank financial organization that is not included in a group described in division (H) (1) or (2) of this section, the bank organization or nonbank financial organization. 1881  
1882  
1883  
1884

(O) "Small dollar lender" means any person engaged primarily in the business of loaning money to individuals, provided that the loan amounts do not exceed five thousand dollars and the duration of the loans do not exceed twelve months. A "small dollar lender" does not include a bank organization, credit union, or captive finance company. 1885  
1886  
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(P) "Tax year" means the calendar year for which the tax levied under section 5726.02 of the Revised Code is required to be paid. 1891  
1892  
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(Q) "Taxable year" means the calendar year preceding the year in which an annual report is required to be filed under section 5726.03 of the Revised Code. 1894  
1895  
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(R) "Taxpayer" means a financial institution subject to the tax levied under section 5726.02 of the Revised Code. 1897  
1898

(S) "Total equity capital" means the sum of the common stock at par value, perpetual preferred stock and related surplus, other surplus not related to perpetual preferred stock, retained earnings, accumulated other comprehensive income, treasury stock, unearned employee stock ownership plan shares, and other equity components of a financial institution. "Total equity capital" shall not include any noncontrolling (minority) interests as reported on an FR Y-9 or call report, unless such interests are in a bank organization or a bank holding company. 1899  
1900  
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(T) "Total Ohio equity capital" means the portion of the total equity capital of a financial institution apportioned to 1908  
1909

Ohio pursuant to section 5726.05 of the Revised Code. 1910

(U) "Holding company" does not include a diversified 1911  
savings and loan holding company, a grandfathered unitary 1912  
savings and loan holding company, any entity that was a 1913  
grandfathered unitary savings and loan holding company on 1914  
January 1, 2012, or any entity that is not a bank organization 1915  
or owned by a bank organization and that is owned directly or 1916  
indirectly by an entity that was a grandfathered unitary savings 1917  
and loan holding company on January 1, 2012. 1918

(V) "Securitization" means transferring one or more assets 1919  
to one or more persons and subsequently issuing securities 1920  
backed by the right to receive payment from the asset or assets 1921  
so transferred. 1922

**Sec. 5727.111.** The taxable property of each public 1923  
utility, except a railroad company, and of each interexchange 1924  
telecommunications company shall be assessed at the following 1925  
percentages of true value: 1926

(A) In the case of a rural electric company, fifty per 1927  
cent in the case of its taxable transmission and distribution 1928  
property and its energy conversion equipment, and twenty-five 1929  
per cent for all its other taxable property; 1930

(B) In the case of a telephone or telegraph company, 1931  
twenty-five per cent for taxable property first subject to 1932  
taxation in this state for tax year 1995 or thereafter for tax 1933  
years before tax year 2007, and pursuant to division (H) of 1934  
section 5711.22 of the Revised Code for tax year 2007 and 1935  
thereafter, and the following for all other taxable property: 1936

(1) For tax years prior to 2005, eighty-eight per cent; 1937

(2) For tax year 2005, sixty-seven per cent; 1938

(3) For tax year 2006, forty-six per cent;	1939
(4) For tax year 2007 and thereafter, pursuant to division (H) of section 5711.22 of the Revised Code.	1940 1941
(C) Twenty-five per cent in the case of <u>(1) a natural gas company- or (2) a water-works company for taxable property first subject to taxation in this state for tax year 2017 and thereafter;</u>	1942 1943 1944 1945
(D) Eighty-eight per cent in the case of a pipe-line <u>company, a water-works company for taxable property first subject to taxation in this state before tax year 2017, or a</u> heating company;	1946 1947 1948 1949
(E) (1) For tax year 2005, eighty-eight per cent in the case of the taxable transmission and distribution property of an electric company, and twenty-five per cent for all its other taxable property;	1950 1951 1952 1953
(2) For tax year 2006 and each tax year thereafter, in the case of an electric company, eighty-five per cent in the case of its taxable transmission and distribution property and its energy conversion equipment, and twenty-four per cent for all its other taxable property.	1954 1955 1956 1957 1958
(F) (1) Twenty-five per cent in the case of an interexchange telecommunications company for tax years before tax year 2007;	1959 1960 1961
(2) Pursuant to division (H) of section 5711.22 of the Revised Code for tax year 2007 and thereafter.	1962 1963
(G) Twenty-five per cent in the case of a water transportation company;	1964 1965
(H) For tax year 2011 and each tax year thereafter in the	1966

case of an energy company, twenty-four per cent in the case of 1967  
its taxable production equipment, and eighty-five per cent for 1968  
all its other taxable property. 1969

**Sec. 5739.02.** For the purpose of providing revenue with 1970  
which to meet the needs of the state, for the use of the general 1971  
revenue fund of the state, for the purpose of securing a 1972  
thorough and efficient system of common schools throughout the 1973  
state, for the purpose of affording revenues, in addition to 1974  
those from general property taxes, permitted under 1975  
constitutional limitations, and from other sources, for the 1976  
support of local governmental functions, and for the purpose of 1977  
reimbursing the state for the expense of administering this 1978  
chapter, an excise tax is hereby levied on each retail sale made 1979  
in this state. 1980

(A) (1) The tax shall be collected as provided in section 1981  
5739.025 of the Revised Code. The rate of the tax shall be five 1982  
and three-fourths per cent. The tax applies and is collectible 1983  
when the sale is made, regardless of the time when the price is 1984  
paid or delivered. 1985

(2) In the case of the lease or rental, with a fixed term 1986  
of more than thirty days or an indefinite term with a minimum 1987  
period of more than thirty days, of any motor vehicles designed 1988  
by the manufacturer to carry a load of not more than one ton, 1989  
watercraft, outboard motor, or aircraft, or of any tangible 1990  
personal property, other than motor vehicles designed by the 1991  
manufacturer to carry a load of more than one ton, to be used by 1992  
the lessee or renter primarily for business purposes, the tax 1993  
shall be collected by the vendor at the time the lease or rental 1994  
is consummated and shall be calculated by the vendor on the 1995  
basis of the total amount to be paid by the lessee or renter 1996

under the lease agreement. If the total amount of the 1997  
consideration for the lease or rental includes amounts that are 1998  
not calculated at the time the lease or rental is executed, the 1999  
tax shall be calculated and collected by the vendor at the time 2000  
such amounts are billed to the lessee or renter. In the case of 2001  
an open-end lease or rental, the tax shall be calculated by the 2002  
vendor on the basis of the total amount to be paid during the 2003  
initial fixed term of the lease or rental, and for each 2004  
subsequent renewal period as it comes due. As used in this 2005  
division, "motor vehicle" has the same meaning as in section 2006  
4501.01 of the Revised Code, and "watercraft" includes an 2007  
outdrive unit attached to the watercraft. 2008

A lease with a renewal clause and a termination penalty or 2009  
similar provision that applies if the renewal clause is not 2010  
exercised is presumed to be a sham transaction. In such a case, 2011  
the tax shall be calculated and paid on the basis of the entire 2012  
length of the lease period, including any renewal periods, until 2013  
the termination penalty or similar provision no longer applies. 2014  
The taxpayer shall bear the burden, by a preponderance of the 2015  
evidence, that the transaction or series of transactions is not 2016  
a sham transaction. 2017

(3) Except as provided in division (A) (2) of this section, 2018  
in the case of a sale, the price of which consists in whole or 2019  
in part of the lease or rental of tangible personal property, 2020  
the tax shall be measured by the installments of that lease or 2021  
rental. 2022

(4) In the case of a sale of a physical fitness facility 2023  
service or recreation and sports club service, the price of 2024  
which consists in whole or in part of a membership for the 2025  
receipt of the benefit of the service, the tax applicable to the 2026

sale shall be measured by the installments thereof.	2027
(B) The tax does not apply to the following:	2028
(1) Sales to the state or any of its political subdivisions, or to any other state or its political subdivisions if the laws of that state exempt from taxation sales made to this state and its political subdivisions;	2029 2030 2031 2032
(2) Sales of food for human consumption off the premises where sold;	2033 2034
(3) Sales of food sold to students only in a cafeteria, dormitory, fraternity, or sorority maintained in a private, public, or parochial school, college, or university;	2035 2036 2037
(4) Sales of newspapers and sales or transfers of magazines distributed as controlled circulation publications;	2038 2039
(5) The furnishing, preparing, or serving of meals without charge by an employer to an employee provided the employer records the meals as part compensation for services performed or work done;	2040 2041 2042 2043
(6) Sales of motor fuel upon receipt, use, distribution, or sale of which in this state a tax is imposed by the law of this state, but this exemption shall not apply to the sale of motor fuel on which a refund of the tax is allowable under division (A) of section 5735.14 of the Revised Code; and the tax commissioner may deduct the amount of tax levied by this section applicable to the price of motor fuel when granting a refund of motor fuel tax pursuant to division (A) of section 5735.14 of the Revised Code and shall cause the amount deducted to be paid into the general revenue fund of this state;	2044 2045 2046 2047 2048 2049 2050 2051 2052 2053
(7) Sales of natural gas by a natural gas company or	2054

municipal gas utility, of water by a water-works company, or of  
steam by a heating company, if in each case the thing sold is  
delivered to consumers through pipes or conduits, and all sales  
of communications services by a telegraph company, all terms as  
defined in section 5727.01 of the Revised Code, and sales of  
electricity delivered through wires;

(8) Casual sales by a person, or auctioneer employed  
directly by the person to conduct such sales, except as to such  
sales of motor vehicles, watercraft or outboard motors required  
to be titled under section 1548.06 of the Revised Code,  
watercraft documented with the United States coast guard,  
snowmobiles, and all-purpose vehicles as defined in section  
4519.01 of the Revised Code;

(9) (a) Sales of services or tangible personal property,  
other than motor vehicles, mobile homes, and manufactured homes,  
by churches, organizations exempt from taxation under section  
501(c)(3) of the Internal Revenue Code of 1986, or nonprofit  
organizations operated exclusively for charitable purposes as  
defined in division (B)(12) of this section, provided that the  
number of days on which such tangible personal property or  
services, other than items never subject to the tax, are sold  
does not exceed six in any calendar year, except as otherwise  
provided in division (B)(9)(b) of this section. If the number of  
days on which such sales are made exceeds six in any calendar  
year, the church or organization shall be considered to be  
engaged in business and all subsequent sales by it shall be  
subject to the tax. In counting the number of days, all sales by  
groups within a church or within an organization shall be  
considered to be sales of that church or organization.

(b) The limitation on the number of days on which tax-

exempt sales may be made by a church or organization under 2085  
division (B) (9) (a) of this section does not apply to sales made 2086  
by student clubs and other groups of students of a primary or 2087  
secondary school, or a parent-teacher association, booster 2088  
group, or similar organization that raises money to support or 2089  
fund curricular or extracurricular activities of a primary or 2090  
secondary school. 2091

(c) Divisions (B) (9) (a) and (b) of this section do not 2092  
apply to sales by a noncommercial educational radio or 2093  
television broadcasting station. 2094

(10) Sales not within the taxing power of this state under 2095  
the Constitution or laws of the United States or the 2096  
Constitution of this state; 2097

(11) Except for transactions that are sales under division 2098  
(B) (3) (r) of section 5739.01 of the Revised Code, the 2099  
transportation of persons or property, unless the transportation 2100  
is by a private investigation and security service; 2101

(12) Sales of tangible personal property or services to 2102  
churches, to organizations exempt from taxation under section 2103  
501(c) (3) of the Internal Revenue Code of 1986, and to any other 2104  
nonprofit organizations operated exclusively for charitable 2105  
purposes in this state, no part of the net income of which 2106  
inures to the benefit of any private shareholder or individual, 2107  
and no substantial part of the activities of which consists of 2108  
carrying on propaganda or otherwise attempting to influence 2109  
legislation; sales to offices administering one or more homes 2110  
for the aged or one or more hospital facilities exempt under 2111  
section 140.08 of the Revised Code; and sales to organizations 2112  
described in division (D) of section 5709.12 of the Revised 2113  
Code. 2114

"Charitable purposes" means the relief of poverty; the 2115  
improvement of health through the alleviation of illness, 2116  
disease, or injury; the operation of an organization exclusively 2117  
for the provision of professional, laundry, printing, and 2118  
purchasing services to hospitals or charitable institutions; the 2119  
operation of a home for the aged, as defined in section 5701.13 2120  
of the Revised Code; the operation of a radio or television 2121  
broadcasting station that is licensed by the federal 2122  
communications commission as a noncommercial educational radio 2123  
or television station; the operation of a nonprofit animal 2124  
adoption service or a county humane society; the promotion of 2125  
education by an institution of learning that maintains a faculty 2126  
of qualified instructors, teaches regular continuous courses of 2127  
study, and confers a recognized diploma upon completion of a 2128  
specific curriculum; the operation of a parent-teacher 2129  
association, booster group, or similar organization primarily 2130  
engaged in the promotion and support of the curricular or 2131  
extracurricular activities of a primary or secondary school; the 2132  
operation of a community or area center in which presentations 2133  
in music, dramatics, the arts, and related fields are made in 2134  
order to foster public interest and education therein; the 2135  
production of performances in music, dramatics, and the arts; or 2136  
the promotion of education by an organization engaged in 2137  
carrying on research in, or the dissemination of, scientific and 2138  
technological knowledge and information primarily for the 2139  
public. 2140

Nothing in this division shall be deemed to exempt sales 2141  
to any organization for use in the operation or carrying on of a 2142  
trade or business, or sales to a home for the aged for use in 2143  
the operation of independent living facilities as defined in 2144  
division (A) of section 5709.12 of the Revised Code. 2145

(13) Building and construction materials and services sold 2146  
to construction contractors for incorporation into a structure 2147  
or improvement to real property under a construction contract 2148  
with this state or a political subdivision of this state, or 2149  
with the United States government or any of its agencies; 2150  
building and construction materials and services sold to 2151  
construction contractors for incorporation into a structure or 2152  
improvement to real property that are accepted for ownership by 2153  
this state or any of its political subdivisions, or by the 2154  
United States government or any of its agencies at the time of 2155  
completion of the structures or improvements; building and 2156  
construction materials sold to construction contractors for 2157  
incorporation into a horticulture structure or livestock 2158  
structure for a person engaged in the business of horticulture 2159  
or producing livestock; building materials and services sold to 2160  
a construction contractor for incorporation into a house of 2161  
public worship or religious education, or a building used 2162  
exclusively for charitable purposes under a construction 2163  
contract with an organization whose purpose is as described in 2164  
division (B) (12) of this section; building materials and 2165  
services sold to a construction contractor for incorporation 2166  
into a building under a construction contract with an 2167  
organization exempt from taxation under section 501(c) (3) of the 2168  
Internal Revenue Code of 1986 when the building is to be used 2169  
exclusively for the organization's exempt purposes; building and 2170  
construction materials sold for incorporation into the original 2171  
construction of a sports facility under section 307.696 of the 2172  
Revised Code; building and construction materials and services 2173  
sold to a construction contractor for incorporation into real 2174  
property outside this state if such materials and services, when 2175  
sold to a construction contractor in the state in which the real 2176  
property is located for incorporation into real property in that 2177

state, would be exempt from a tax on sales levied by that state; 2178  
building and construction materials for incorporation into a 2179  
transportation facility pursuant to a public-private agreement 2180  
entered into under sections 5501.70 to 5501.83 of the Revised 2181  
Code; and, until one calendar year after the construction of a 2182  
convention center that qualifies for property tax exemption 2183  
under section 5709.084 of the Revised Code is completed, 2184  
building and construction materials and services sold to a 2185  
construction contractor for incorporation into the real property 2186  
comprising that convention center; 2187

(14) Sales of ships or vessels or rail rolling stock used 2188  
or to be used principally in interstate or foreign commerce, and 2189  
repairs, alterations, fuel, and lubricants for such ships or 2190  
vessels or rail rolling stock; 2191

(15) Sales to persons primarily engaged in any of the 2192  
activities mentioned in division (B) (42) (a), (g), or (h) of this 2193  
section, to persons engaged in making retail sales, or to 2194  
persons who purchase for sale from a manufacturer tangible 2195  
personal property that was produced by the manufacturer in 2196  
accordance with specific designs provided by the purchaser, of 2197  
packages, including material, labels, and parts for packages, 2198  
and of machinery, equipment, and material for use primarily in 2199  
packaging tangible personal property produced for sale, 2200  
including any machinery, equipment, and supplies used to make 2201  
labels or packages, to prepare packages or products for 2202  
labeling, or to label packages or products, by or on the order 2203  
of the person doing the packaging, or sold at retail. "Packages" 2204  
includes bags, baskets, cartons, crates, boxes, cans, bottles, 2205  
bindings, wrappings, and other similar devices and containers, 2206  
but does not include motor vehicles or bulk tanks, trailers, or 2207  
similar devices attached to motor vehicles. "Packaging" means 2208

placing in a package. Division (B) (15) of this section does not 2209  
apply to persons engaged in highway transportation for hire. 2210

(16) Sales of food to persons using supplemental nutrition 2211  
assistance program benefits to purchase the food. As used in 2212  
this division, "food" has the same meaning as in 7 U.S.C. 2012 2213  
and federal regulations adopted pursuant to the Food and 2214  
Nutrition Act of 2008. 2215

(17) Sales to persons engaged in farming, agriculture, 2216  
horticulture, or floriculture, of tangible personal property for 2217  
use or consumption primarily in the production by farming, 2218  
agriculture, horticulture, or floriculture of other tangible 2219  
personal property for use or consumption primarily in the 2220  
production of tangible personal property for sale by farming, 2221  
agriculture, horticulture, or floriculture; or material and 2222  
parts for incorporation into any such tangible personal property 2223  
for use or consumption in production; and of tangible personal 2224  
property for such use or consumption in the conditioning or 2225  
holding of products produced by and for such use, consumption, 2226  
or sale by persons engaged in farming, agriculture, 2227  
horticulture, or floriculture, except where such property is 2228  
incorporated into real property; 2229

(18) Sales of drugs for a human being that may be 2230  
dispensed only pursuant to a prescription; insulin as recognized 2231  
in the official United States pharmacopoeia; urine and blood 2232  
testing materials when used by diabetics or persons with 2233  
hypoglycemia to test for glucose or acetone; hypodermic syringes 2234  
and needles when used by diabetics for insulin injections; 2235  
epoetin alfa when purchased for use in the treatment of persons 2236  
with medical disease; hospital beds when purchased by hospitals, 2237  
nursing homes, or other medical facilities; and medical oxygen 2238

and medical oxygen-dispensing equipment when purchased by	2239
hospitals, nursing homes, or other medical facilities;	2240
(19) Sales of prosthetic devices, durable medical	2241
equipment for home use, or mobility enhancing equipment, when	2242
made pursuant to a prescription and when such devices or	2243
equipment are for use by a human being.	2244
(20) Sales of emergency and fire protection vehicles and	2245
equipment to nonprofit organizations for use solely in providing	2246
fire protection and emergency services, including trauma care	2247
and emergency medical services, for political subdivisions of	2248
the state;	2249
(21) Sales of tangible personal property manufactured in	2250
this state, if sold by the manufacturer in this state to a	2251
retailer for use in the retail business of the retailer outside	2252
of this state and if possession is taken from the manufacturer	2253
by the purchaser within this state for the sole purpose of	2254
immediately removing the same from this state in a vehicle owned	2255
by the purchaser;	2256
(22) Sales of services provided by the state or any of its	2257
political subdivisions, agencies, instrumentalities,	2258
institutions, or authorities, or by governmental entities of the	2259
state or any of its political subdivisions, agencies,	2260
instrumentalities, institutions, or authorities;	2261
(23) Sales of motor vehicles to nonresidents of this state	2262
under the circumstances described in division (B) of section	2263
5739.029 of the Revised Code;	2264
(24) Sales to persons engaged in the preparation of eggs	2265
for sale of tangible personal property used or consumed directly	2266
in such preparation, including such tangible personal property	2267

used for cleaning, sanitizing, preserving, grading, sorting, and	2268
classifying by size; packages, including material and parts for	2269
packages, and machinery, equipment, and material for use in	2270
packaging eggs for sale; and handling and transportation	2271
equipment and parts therefor, except motor vehicles licensed to	2272
operate on public highways, used in intraplant or interplant	2273
transfers or shipment of eggs in the process of preparation for	2274
sale, when the plant or plants within or between which such	2275
transfers or shipments occur are operated by the same person.	2276
"Packages" includes containers, cases, baskets, flats, fillers,	2277
filler flats, cartons, closure materials, labels, and labeling	2278
materials, and "packaging" means placing therein.	2279
(25) (a) Sales of water to a consumer for residential use;	2280
(b) Sales of water by a nonprofit corporation engaged	2281
exclusively in the treatment, distribution, and sale of water to	2282
consumers, if such water is delivered to consumers through pipes	2283
or tubing.	2284
(26) Fees charged for inspection or reinspection of motor	2285
vehicles under section 3704.14 of the Revised Code;	2286
(27) Sales to persons licensed to conduct a food service	2287
operation pursuant to section 3717.43 of the Revised Code, of	2288
tangible personal property primarily used directly for the	2289
following:	2290
(a) To prepare food for human consumption for sale;	2291
(b) To preserve food that has been or will be prepared for	2292
human consumption for sale by the food service operator, not	2293
including tangible personal property used to display food for	2294
selection by the consumer;	2295
(c) To clean tangible personal property used to prepare or	2296

serve food for human consumption for sale.	2297
(28) Sales of animals by nonprofit animal adoption	2298
services or county humane societies;	2299
(29) Sales of services to a corporation described in	2300
division (A) of section 5709.72 of the Revised Code, and sales	2301
of tangible personal property that qualifies for exemption from	2302
taxation under section 5709.72 of the Revised Code;	2303
(30) Sales and installation of agricultural land tile, as	2304
defined in division (B) (5) (a) of section 5739.01 of the Revised	2305
Code;	2306
(31) Sales and erection or installation of portable grain	2307
bins, as defined in division (B) (5) (b) of section 5739.01 of the	2308
Revised Code;	2309
(32) The sale, lease, repair, and maintenance of, parts	2310
for, or items attached to or incorporated in, motor vehicles	2311
that are primarily used for transporting tangible personal	2312
property belonging to others by a person engaged in highway	2313
transportation for hire, except for packages and packaging used	2314
for the transportation of tangible personal property;	2315
(33) Sales to the state headquarters of any veterans'	2316
organization in this state that is either incorporated and	2317
issued a charter by the congress of the United States or is	2318
recognized by the United States veterans administration, for use	2319
by the headquarters;	2320
(34) Sales to a telecommunications service vendor, mobile	2321
telecommunications service vendor, or satellite broadcasting	2322
service vendor of tangible personal property and services used	2323
directly and primarily in transmitting, receiving, switching, or	2324
recording any interactive, one- or two-way electromagnetic	2325

communications, including voice, image, data, and information, 2326  
through the use of any medium, including, but not limited to, 2327  
poles, wires, cables, switching equipment, computers, and record 2328  
storage devices and media, and component parts for the tangible 2329  
personal property. The exemption provided in this division shall 2330  
be in lieu of all other exemptions under division (B) (42) (a) or 2331  
(n) of this section to which the vendor may otherwise be 2332  
entitled, based upon the use of the thing purchased in providing 2333  
the telecommunications, mobile telecommunications, or satellite 2334  
broadcasting service. 2335

(35) (a) Sales where the purpose of the consumer is to use 2336  
or consume the things transferred in making retail sales and 2337  
consisting of newspaper inserts, catalogues, coupons, flyers, 2338  
gift certificates, or other advertising material that prices and 2339  
describes tangible personal property offered for retail sale. 2340

(b) Sales to direct marketing vendors of preliminary 2341  
materials such as photographs, artwork, and typesetting that 2342  
will be used in printing advertising material; and of printed 2343  
matter that offers free merchandise or chances to win sweepstake 2344  
prizes and that is mailed to potential customers with 2345  
advertising material described in division (B) (35) (a) of this 2346  
section; 2347

(c) Sales of equipment such as telephones, computers, 2348  
facsimile machines, and similar tangible personal property 2349  
primarily used to accept orders for direct marketing retail 2350  
sales. 2351

(d) Sales of automatic food vending machines that preserve 2352  
food with a shelf life of forty-five days or less by 2353  
refrigeration and dispense it to the consumer. 2354

For purposes of division (B) (35) of this section, "direct marketing" means the method of selling where consumers order tangible personal property by United States mail, delivery service, or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center, or similar fulfillment facility by means of the United States mail, delivery service, or common carrier.

(36) Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure;

(37) Sales of personal computers, computer monitors, computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students;

(38) Sales to a professional racing team of any of the following:

(a) Motor racing vehicles;

(b) Repair services for motor racing vehicles;

(c) Items of property that are attached to or incorporated in motor racing vehicles, including engines, chassis, and all other components of the vehicles, and all spare, replacement, and rebuilt parts or components of the vehicles; except not including tires, consumable fluids, paint, and accessories consisting of instrumentation sensors and related items added to the vehicle to collect and transmit data by means of telemetry

and other forms of communication.	2384
(39) Sales of used manufactured homes and used mobile homes, as defined in section 5739.0210 of the Revised Code, made on or after January 1, 2000;	2385 2386 2387
(40) Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting, or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer's production, transmission, or distribution system and that retains its classification as tangible personal property after incorporation; fuel or power used in the production, transmission, or distribution of electricity; energy conversion equipment as defined in section 5727.01 of the Revised Code; and tangible personal property and services used in the repair and maintenance of the production, transmission, or distribution system, including only those motor vehicles as are specially designed and equipped for such use. The exemption provided in this division shall be in lieu of all other exemptions in division (B)(42)(a) or (n) of this section to which a provider of electricity may otherwise be entitled based on the use of the tangible personal property or service purchased in generating, transmitting, or distributing electricity.	2388 2389 2390 2391 2392 2393 2394 2395 2396 2397 2398 2399 2400 2401 2402 2403 2404 2405 2406
(41) Sales to a person providing services under division (B)(3)(r) of section 5739.01 of the Revised Code of tangible personal property and services used directly and primarily in providing taxable services under that section.	2407 2408 2409 2410
(42) Sales where the purpose of the purchaser is to do any of the following:	2411 2412

(a) To incorporate the thing transferred as a material or 2413  
a part into tangible personal property to be produced for sale 2414  
by manufacturing, assembling, processing, or refining; or to use 2415  
or consume the thing transferred directly in producing tangible 2416  
personal property for sale by mining, including, without 2417  
limitation, the extraction from the earth of all substances that 2418  
are classed geologically as minerals, production of crude oil 2419  
and natural gas, or directly in the rendition of a public 2420  
utility service, except that the sales tax levied by this 2421  
section shall be collected upon all meals, drinks, and food for 2422  
human consumption sold when transporting persons. Persons 2423  
engaged in rendering services in the exploration for, and 2424  
production of, crude oil and natural gas for others are deemed 2425  
engaged directly in the exploration for, and production of, 2426  
crude oil and natural gas. This paragraph does not exempt from 2427  
"retail sale" or "sales at retail" the sale of tangible personal 2428  
property that is to be incorporated into a structure or 2429  
improvement to real property. 2430

(b) To hold the thing transferred as security for the 2431  
performance of an obligation of the vendor; 2432

(c) To resell, hold, use, or consume the thing transferred 2433  
as evidence of a contract of insurance; 2434

(d) To use or consume the thing directly in commercial 2435  
fishing; 2436

(e) To incorporate the thing transferred as a material or 2437  
a part into, or to use or consume the thing transferred directly 2438  
in the production of, magazines distributed as controlled 2439  
circulation publications; 2440

(f) To use or consume the thing transferred in the 2441

production and preparation in suitable condition for market and	2442
sale of printed, imprinted, overprinted, lithographic,	2443
multilithic, blueprinted, photostatic, or other productions or	2444
reproductions of written or graphic matter;	2445
(g) To use the thing transferred, as described in section	2446
5739.011 of the Revised Code, primarily in a manufacturing	2447
operation to produce tangible personal property for sale;	2448
(h) To use the benefit of a warranty, maintenance or	2449
service contract, or similar agreement, as described in division	2450
(B) (7) of section 5739.01 of the Revised Code, to repair or	2451
maintain tangible personal property, if all of the property that	2452
is the subject of the warranty, contract, or agreement would not	2453
be subject to the tax imposed by this section;	2454
(i) To use the thing transferred as qualified research and	2455
development equipment;	2456
(j) To use or consume the thing transferred primarily in	2457
storing, transporting, mailing, or otherwise handling purchased	2458
sales inventory in a warehouse, distribution center, or similar	2459
facility when the inventory is primarily distributed outside	2460
this state to retail stores of the person who owns or controls	2461
the warehouse, distribution center, or similar facility, to	2462
retail stores of an affiliated group of which that person is a	2463
member, or by means of direct marketing. This division does not	2464
apply to motor vehicles registered for operation on the public	2465
highways. As used in this division, "affiliated group" has the	2466
same meaning as in division (B) (3) (e) of section 5739.01 of the	2467
Revised Code and "direct marketing" has the same meaning as in	2468
division (B) (35) of this section.	2469
(k) To use or consume the thing transferred to fulfill a	2470

contractual obligation incurred by a warrantor pursuant to a 2471  
warranty provided as a part of the price of the tangible 2472  
personal property sold or by a vendor of a warranty, maintenance 2473  
or service contract, or similar agreement the provision of which 2474  
is defined as a sale under division (B) (7) of section 5739.01 of 2475  
the Revised Code; 2476

(l) To use or consume the thing transferred in the 2477  
production of a newspaper for distribution to the public; 2478

(m) To use tangible personal property to perform a service 2479  
listed in division (B) (3) of section 5739.01 of the Revised 2480  
Code, if the property is or is to be permanently transferred to 2481  
the consumer of the service as an integral part of the 2482  
performance of the service; 2483

(n) To use or consume the thing transferred primarily in 2484  
producing tangible personal property for sale by farming, 2485  
agriculture, horticulture, or floriculture. Persons engaged in 2486  
rendering farming, agriculture, horticulture, or floriculture 2487  
services for others are deemed engaged primarily in farming, 2488  
agriculture, horticulture, or floriculture. This paragraph does 2489  
not exempt from "retail sale" or "sales at retail" the sale of 2490  
tangible personal property that is to be incorporated into a 2491  
structure or improvement to real property. 2492

(o) To use or consume the thing transferred in acquiring, 2493  
formatting, editing, storing, and disseminating data or 2494  
information by electronic publishing; 2495

(p) To provide the thing transferred to the owner or 2496  
lessee of a motor vehicle that is being repaired or serviced, if 2497  
the thing transferred is a rented motor vehicle and the 2498  
purchaser is reimbursed for the cost of the rented motor vehicle 2499

by a manufacturer, warrantor, or provider of a maintenance, 2500  
service, or other similar contract or agreement, with respect to 2501  
the motor vehicle that is being repaired or serviced. 2502

As used in division (B) (42) of this section, "thing" 2503  
includes all transactions included in divisions (B) (3) (a), (b), 2504  
and (e) of section 5739.01 of the Revised Code. 2505

(43) Sales conducted through a coin operated device that 2506  
activates vacuum equipment or equipment that dispenses water, 2507  
whether or not in combination with soap or other cleaning agents 2508  
or wax, to the consumer for the consumer's use on the premises 2509  
in washing, cleaning, or waxing a motor vehicle, provided no 2510  
other personal property or personal service is provided as part 2511  
of the transaction. 2512

(44) Sales of replacement and modification parts for 2513  
engines, airframes, instruments, and interiors in, and paint 2514  
for, aircraft used primarily in a fractional aircraft ownership 2515  
program, and sales of services for the repair, modification, and 2516  
maintenance of such aircraft, and machinery, equipment, and 2517  
supplies primarily used to provide those services. 2518

(45) Sales of telecommunications service that is used 2519  
directly and primarily to perform the functions of a call 2520  
center. As used in this division, "call center" means any 2521  
physical location where telephone calls are placed or received 2522  
in high volume for the purpose of making sales, marketing, 2523  
customer service, technical support, or other specialized 2524  
business activity, and that employs at least fifty individuals 2525  
that engage in call center activities on a full-time basis, or 2526  
sufficient individuals to fill fifty full-time equivalent 2527  
positions. 2528

(46) Sales by a telecommunications service vendor of 900	2529
service to a subscriber. This division does not apply to	2530
information services, as defined in division (FF) of section	2531
5739.01 of the Revised Code.	2532
(47) Sales of value-added non-voice data service. This	2533
division does not apply to any similar service that is not	2534
otherwise a telecommunications service.	2535
(48) (a) Sales of machinery, equipment, and software to a	2536
qualified direct selling entity for use in a warehouse or	2537
distribution center primarily for storing, transporting, or	2538
otherwise handling inventory that is held for sale to	2539
independent salespersons who operate as direct sellers and that	2540
is held primarily for distribution outside this state;	2541
(b) As used in division (B) (48) (a) of this section:	2542
(i) "Direct seller" means a person selling consumer	2543
products to individuals for personal or household use and not	2544
from a fixed retail location, including selling such product at	2545
in-home product demonstrations, parties, and other one-on-one	2546
selling.	2547
(ii) "Qualified direct selling entity" means an entity	2548
selling to direct sellers at the time the entity enters into a	2549
tax credit agreement with the tax credit authority pursuant to	2550
section 122.17 of the Revised Code, provided that the agreement	2551
was entered into on or after January 1, 2007. Neither	2552
contingencies relevant to the granting of, nor later	2553
developments with respect to, the tax credit shall impair the	2554
status of the qualified direct selling entity under division (B)	2555
(48) of this section after execution of the tax credit agreement	2556
by the tax credit authority.	2557

(c) Division (B) (48) of this section is limited to 2558  
machinery, equipment, and software first stored, used, or 2559  
consumed in this state within the period commencing June 24, 2560  
2008, and ending on the date that is five years after that date. 2561

(49) Sales of materials, parts, equipment, or engines used 2562  
in the repair or maintenance of aircraft or avionics systems of 2563  
such aircraft, and sales of repair, remodeling, replacement, or 2564  
maintenance services in this state performed on aircraft or on 2565  
an aircraft's avionics, engine, or component materials or parts. 2566  
As used in division (B) (49) of this section, "aircraft" means 2567  
aircraft of more than six thousand pounds maximum certified 2568  
takeoff weight or used exclusively in general aviation. 2569

(50) Sales of full flight simulators that are used for 2570  
pilot or flight-crew training, sales of repair or replacement 2571  
parts or components, and sales of repair or maintenance services 2572  
for such full flight simulators. "Full flight simulator" means a 2573  
replica of a specific type, or make, model, and series of 2574  
aircraft cockpit. It includes the assemblage of equipment and 2575  
computer programs necessary to represent aircraft operations in 2576  
ground and flight conditions, a visual system providing an out- 2577  
of-the-cockpit view, and a system that provides cues at least 2578  
equivalent to those of a three-degree-of-freedom motion system, 2579  
and has the full range of capabilities of the systems installed 2580  
in the device as described in appendices A and B of part 60 of 2581  
chapter 1 of title 14 of the Code of Federal Regulations. 2582

(51) Any transfer or lease of tangible personal property 2583  
between the state and JobsOhio in accordance with section 2584  
4313.02 of the Revised Code. 2585

(52) (a) Sales to a qualifying corporation. 2586

(b) As used in division (B) (52) of this section:	2587
(i) "Qualifying corporation" means a nonprofit corporation	2588
organized in this state that leases from an eligible county	2589
land, buildings, structures, fixtures, and improvements to the	2590
land that are part of or used in a public recreational facility	2591
used by a major league professional athletic team or a class A	2592
to class AAA minor league affiliate of a major league	2593
professional athletic team for a significant portion of the	2594
team's home schedule, provided the following apply:	2595
(I) The facility is leased from the eligible county	2596
pursuant to a lease that requires substantially all of the	2597
revenue from the operation of the business or activity conducted	2598
by the nonprofit corporation at the facility in excess of	2599
operating costs, capital expenditures, and reserves to be paid	2600
to the eligible county at least once per calendar year.	2601
(II) Upon dissolution and liquidation of the nonprofit	2602
corporation, all of its net assets are distributable to the	2603
board of commissioners of the eligible county from which the	2604
corporation leases the facility.	2605
(ii) "Eligible county" has the same meaning as in section	2606
307.695 of the Revised Code.	2607
(53) Sales to or by a cable service provider, video	2608
service provider, or radio or television broadcast station	2609
regulated by the federal government of cable service or	2610
programming, video service or programming, audio service or	2611
programming, or electronically transferred digital audiovisual	2612
or audio work. As used in division (B) (53) of this section,	2613
"cable service" and "cable service provider" have the same	2614
meanings as in section 1332.01 of the Revised Code, and "video	2615

service," "video service provider," and "video programming" have 2616  
the same meanings as in section 1332.21 of the Revised Code. 2617

(54) Sales of investment metal bullion and investment 2618  
coins. "Investment metal bullion" means any bullion described in 2619  
section 408(m)(3)(B) of the Internal Revenue Code, regardless of 2620  
whether that bullion is in the physical possession of a trustee. 2621  
"Investment coin" means any coin composed primarily of gold, 2622  
silver, platinum, or palladium. 2623

(55) Sales of a digital audio work electronically 2624  
transferred for use in or for delivery through use of a machine 2625  
that accepts direct cash payments or direct payments by a 2626  
financial transaction device to operate and that operates 2627  
primarily for the purpose of providing entertainment or 2628  
amusement, such as a jukebox, music machine, or other similar 2629  
machine. As used in division (B)(55) of this section, "financial 2630  
transaction device" has the same meaning as in section 113.40 of 2631  
the Revised Code. 2632

(C) For the purpose of the proper administration of this 2633  
chapter, and to prevent the evasion of the tax, it is presumed 2634  
that all sales made in this state are subject to the tax until 2635  
the contrary is established. 2636

(D) The levy of this tax on retail sales of recreation and 2637  
sports club service shall not prevent a municipal corporation 2638  
from levying any tax on recreation and sports club dues or on 2639  
any income generated by recreation and sports club dues. 2640

(E) The tax collected by the vendor from the consumer 2641  
under this chapter is not part of the price, but is a tax 2642  
collection for the benefit of the state, and of counties levying 2643  
an additional sales tax pursuant to section 5739.021 or 5739.026 2644

of the Revised Code and of transit authorities levying an 2645  
additional sales tax pursuant to section 5739.023 of the Revised 2646  
Code. Except for the discount authorized under section 5739.12 2647  
of the Revised Code and the effects of any rounding pursuant to 2648  
section 5703.055 of the Revised Code, no person other than the 2649  
state or such a county or transit authority shall derive any 2650  
benefit from the collection or payment of the tax levied by this 2651  
section or section 5739.021, 5739.023, or 5739.026 of the 2652  
Revised Code. 2653

**Section 2.** That existing sections 117.46, 117.461, 2654  
117.462, 117.463, 117.47, 117.471, 117.472, 122.076, 149.431, 2655  
718.01, 3333.172, 3333.93, 3345.202, 5709.084, 5717.04, 5726.01, 2656  
5727.111, and 5739.02 of the Revised Code are hereby repealed. 2657

**Section 3.** The amendment of section 3333.93 of the Revised 2658  
Code by this act is not intended to supersede the repeal of that 2659  
section on December 31, 2019, as prescribed by Section 125.10 of 2660  
Sub. H.B. 340 of the 131st General Assembly. 2661

**Section 4.** The amendment by this act of section 5726.01 of 2662  
the Revised Code is intended to be remedial in nature and to 2663  
clarify the law as it existed prior to the enactment of this act 2664  
and shall be construed accordingly. That amendment shall apply 2665  
to tax years beginning on or after January 1, 2014. 2666

**Section 5.** The amendment by this act of section 5739.02 of 2667  
the Revised Code applies beginning on the first day of the first 2668  
month that begins after the effective date of this act. 2669

**Section 6.** (A) As used in this section, "impacted city" 2670  
has the same meaning as in section 1728.01 of the Revised Code. 2671

(B) Notwithstanding the requirement under division (B) of 2672  
section 5709.40 of the Revised Code that an ordinance designate 2673

the specific public improvements made, to be made, or in the 2674  
process of being made by a municipal corporation that directly 2675  
benefit one or more parcels identified in the ordinance, not 2676  
later than June 30, 2017, the legislative authority of an 2677  
impacted city may include a determination in an ordinance 2678  
adopted under section 5709.40 of the Revised Code that 2679  
satisfactory provision has been made for the public improvement 2680  
needs of the parcels identified in the ordinance and may specify 2681  
other public improvements made, to be made, or in the process of 2682  
being made in the impacted city that do not directly benefit the 2683  
parcels identified in the ordinance but are in support of urban 2684  
redevelopment within the meaning of section 5709.41 of the 2685  
Revised Code. 2686

(C) Not later than September 30, 2017, a New Community 2687  
Authority organized under Chapter 349. of the Revised Code may 2688  
enter into a contract with an impacted city, pursuant to section 2689  
349.13 of the Revised Code, or with the developer of the New 2690  
Community Authority to provide for the payment or reimbursement 2691  
of certain fees, costs, and other expenses associated with 2692  
services rendered by the impacted city or with public 2693  
improvements made, to be made, or in the process of being made 2694  
within the impacted city, including any such services or public 2695  
improvements that are rendered or made outside of the new 2696  
community district or that are not part of the Authority's new 2697  
community development program. The New Community Authority may 2698  
make such payments or reimbursements from any income source of 2699  
the Authority, including community development charges. 2700

This division supplements, and is not intended to limit, 2701  
the existing powers of a New Community Authority to enter into 2702  
agreements with an impacted city or the developer of the New 2703  
Community Authority under Chapter 349. of the Revised Code. 2704

(D) This section applies to any proceedings commenced 2705  
after the act's effective date, and, so far as its provisions 2706  
support the actions taken, also applies to proceedings that on 2707  
the effective date are pending, in progress, or completed, 2708  
notwithstanding the applicable law previously in effect or any 2709  
provision to the contrary in a prior resolution, ordinance, 2710  
order, advertisement, notice, or other proceeding. Any 2711  
proceedings pending or in progress on the effective date of this 2712  
act shall be deemed to have been taken in conformity with this 2713  
act. 2714

**Section 7.** The amendment by this act of section 718.01 of 2715  
the Revised Code is intended to clarify and reflect the General 2716  
Assembly's understanding of, and intent with regard to, that 2717  
section as it was enacted by Sub. H.B. 5 of the 130th General 2718  
Assembly. The amendment applies to municipal taxable years 2719  
beginning on and after January 1, 2016. An employer, agent of an 2720  
employer, taxpayer, or other payer that erroneously paid or 2721  
remitted municipal income or withholding tax on a pension for 2722  
any municipal taxable year beginning on or after January 1, 2723  
2016, may request a refund of the payment or remission pursuant 2724  
to section 718.19 of the Revised Code. The tax administrator of 2725  
a municipal corporation that receives such a request for refund 2726  
shall determine the amount of refund due based on the definition 2727  
of "pension" prescribed by section 718.01 of the Revised Code, 2728  
as amended by this act. 2729

**Section 8.** The amendment by this act of section 5709.084 2730  
of the Revised Code applies to tax year 2016 and thereafter. 2731  
Notwithstanding section 5715.27 of the Revised Code, an 2732  
application for exemption of an arena owned by a convention 2733  
facilities authority for tax year 2016 may be filed at any time 2734  
before the thirty-first day following the effective date of this 2735

section.		2736
<b>Section 9.</b> That Sections 207.60, 223.10, and 233.10 of		2737
S.B. 310 of the 131st General Assembly be amended to read as		2738
follows:		2739
<b>Sec. 207.60.</b> CTC CINCINNATI STATE COMMUNITY COLLEGE		2740
Higher Education Improvement Fund (Fund 7034)		2741
C36128 Compton Road Health Center	\$ 500,000	2742
C36130 Hebrew Union - American Jewish Archives	\$ 150,000	2743
C36131 Boys and Girls Hope Home of Cincinnati	\$ 250,000	2744
C36133 Butler Tech and Career Development -	\$ 1,000,000	2745
Bioscience		2746
C36135 Student Completion and Career Services	\$ 3,100,000	2747
One-Stop Center		2748
C36136 Energy Efficiency and Savings Projects	\$ 1,675,000	2749
C36137 Greater Cincinnati Manufacturing	\$ 1,880,000	2750
Careers Accelerator Additive Design		2751
and Materials Testing Innovations		2752
<u>C36139 Hamilton County Agricultural Facility</u>	<u>\$ 50,000</u>	2753
<u>Improvements</u>		2754
TOTAL Higher Education Improvement Fund	\$ <del>8,555,000</del>	2755
	<u>8,605,000</u>	2756
TOTAL ALL FUNDS	\$ <del>8,555,000</del>	2757
	<u>8,605,000</u>	2758
<b>Sec. 223.10.</b> DNR DEPARTMENT OF NATURAL RESOURCES		2759

Wildlife Fund (Fund 7015)			2760
C725B0	Access Development	\$ 13,600,000	2761
C725K9	Wildlife Area Building		2762
	Development/Renovations	\$ 8,150,000	2763
C725W0	MARCS Equipment	\$ 1,866,087	2764
TOTAL Wildlife Fund		\$ 23,616,087	2765
Administrative Building Fund (Fund 7026)			2766
C725D7	MARCS Equipment	\$ 5,996,598	2767
C725N7	District Office Renovations	\$ 3,000,000	2768
TOTAL Administrative Building Fund		\$ 8,996,598	2769
Ohio Parks and Natural Resources Fund (Fund 7031)			2770
C72512	Land Acquisition	\$ 475,000	2771
C72549	DNR Facilities Development	\$ 1,500,000	2772
C725E1	Local Parks Projects Statewide	\$ 5,108,985	2773
C725E5	Project Planning	\$ 1,100,938	2774
C725K0	State Park Renovations/Upgrading	\$ 11,060,000	2775
C725M0	Dam Rehabilitation	\$ 2,550,000	2776
C725N5	Wastewater/Water Systems Upgrades	\$ 2,750,000	2777
C725N8	Operations Facilities Development	\$ 1,000,000	2778
TOTAL Ohio Parks and Natural Resources Fund		\$ 25,544,923	2779
Parks and Recreation Improvement Fund (Fund 7035)			2780
C725A0	State Parks, Campgrounds,		2781

	Lodges, Cabins	\$	23,910,514	2782
C725B5	Buckeye Lake Dam Rehabilitation	\$	61,546,960	2783
C725C4	Muskingum River Lock and Dam	\$	3,750,000	2784
C725E2	Local Parks Projects	\$	<del>46,433,500</del>	2785
			<u>46,383,500</u>	2786
C725E6	Project Planning	\$	6,070,285	2787
C725R4	Dam Rehabilitation - Parks	\$	55,425,000	2788
C725R5	Lake White State Park -			2789
	Dam Rehabilitation	\$	27,376,761	2790
C725U4	Water Quality Equipment			2791
	and Projects	\$	7,400,000	2792
TOTAL Parks and Recreation Improvement Fund		\$	<del>231,913,020</del>	2793
			<u>231,863,020</u>	2794
	Clean Ohio Trail Fund (Fund 7061)			2795
C72514	Clean Ohio Trail Fund	\$	12,500,000	2796
TOTAL Clean Ohio Trail Fund		\$	12,500,000	2797
	Waterways Safety Fund (Fund 7086)			2798
C725A7	Cooperative Funding for			2799
	Boating Facilities	\$	16,750,000	2800
C725N9	Operations Facilities Development	\$	2,300,000	2801
C725Z0	MARCS Equipment	\$	1,511,165	2802
TOTAL Waterways Safety Fund		\$	20,561,165	2803

TOTAL ALL FUNDS	\$ 323,131,793	2804
	<u>323,081,793</u>	2805
FEDERAL REIMBURSEMENT		2806
All reimbursements received from the federal government		2807
for any expenditures made pursuant to this section shall be		2808
deposited in the state treasury to the credit of the fund from		2809
which the expenditure originated.		2810
LOCAL PARKS PROJECTS		2811
Of the foregoing appropriation item C725E2, Local Parks		2812
Projects, an amount equal to two per cent of the projects listed		2813
may be used by the Department of Natural Resources for the		2814
administration of local projects, \$4,025,000 shall be used for		2815
the Scioto Peninsula Park and Parking Garage, \$3,500,000 shall		2816
be used for the Lakefront Pedestrian Bridge, \$2,500,000 shall be		2817
used for the Cuyahoga River Franklin Hill Stabilization,		2818
\$2,000,000 shall be used for the Flats East Development,		2819
\$1,200,000 shall be used for the Harley Jones Rotary Memorial		2820
Amphitheater in Bryson Park, \$1,000,000 shall be used for the		2821
South Point Community Pool, \$1,000,000 shall be used for the		2822
Champion Mill Sports Complex Improvements, \$1,000,000 shall be		2823
used for the Bridge to Wendy Park, \$1,000,000 shall be used for		2824
the Franklin Park Conservatory, \$1,000,000 shall be used for the		2825
Worthington Pools Renovation, \$1,000,000 shall be used for the		2826
Lorain County Mill Creek Conservation and Flood Control,		2827
\$1,000,000 shall be used for the Promenade Park and ProMedica		2828
Parking Facility, \$1,000,000 shall be used for the City of		2829
Canton Market Square Enhancement Project, \$1,000,000 shall be		2830
used for The Magnolia Flowering Mills/Stark County Park		2831
district, \$750,000 shall be used for the Gorge Dam Removal,		2832

\$700,000 shall be used for the Todds Fork Trail, \$600,000 shall 2833  
be used for the St. Henry Swimming Pool, \$500,000 shall be used 2834  
for the Kuenning-Dicke Natural Area Preserve, \$500,000 shall be 2835  
used for the West Chester Soccer Complex, \$500,000 shall be used 2836  
for the Van Aken District Bicycle and Pedestrian Connections, 2837  
\$500,000 shall be used for the Galloway Sports Complex, \$500,000 2838  
shall be used for the Scioto Audubon Metro Park Pedestrian 2839  
Bridge, \$500,000 shall be used for the Scioto River Park 2840  
Development, \$500,000 shall be used for the Dream Field at 2841  
Windsor Park Playground, \$500,000 shall be used for the Columbus 2842  
Crew Practice Facility, \$500,000 shall be used for the Holmes 2843  
County Agricultural Facility Improvements, \$500,000 shall be 2844  
used for the City of Sylvania SOMO Project, \$500,000 shall be 2845  
used for The White Rhinoceros Barn, \$500,000 shall be used for 2846  
the Thornport Buckeye Lake Public Access and Park, \$500,000 2847  
shall be used for the Redskin Memorial Park Development, 2848  
\$500,000 shall be used for the Warren County Sports Complex, 2849  
\$406,000 shall be used for the Bryson Pool Improvements Splash 2850  
Park, \$400,000 shall be used for the Cadiz Bike Trail/Public 2851  
Infrastructure Connectivity Project, \$400,000 shall be used for 2852  
the Cave Lake Dam Safety Modifications, \$400,000 shall be used 2853  
for the Preble County Agricultural Facility Improvements, 2854  
\$400,000 shall be used for the Nimisila Spillway and Bridge 2855  
Demolition and Replacement, \$400,000 shall be used for the Green 2856  
Central Park, \$350,000 shall be used for the Rocky River 2857  
Bradstreets Landing Park, \$350,000 shall be used for the Little 2858  
Miami Scenic Trail, \$350,000 shall be used for the East View 2859  
Park Ball Diamonds and Field Improvements, \$300,000 shall be 2860  
used for the Schoonover Lake Dam Restoration, \$300,000 shall be 2861  
used for the Columbiana County Agricultural Facility 2862  
Improvements, \$300,000 shall be used for the Bill Stanton 2863  
Community Park Shoreline Enhancement, \$300,000 shall be used for 2864

the Chesapeake Community Building, \$300,000 shall be used for 2865  
the Glenford Earthworks Phase III, \$300,000 shall be used for 2866  
~~the Stark Parks Wilderness Center Trail System~~ Wilderness 2867  
Center's Facility Enhancement Project, \$250,000 shall be used 2868  
for the Carroll County Ohio FFA Camp Muskingum, \$250,000 shall 2869  
be used for the Clinton County Agricultural Facility 2870  
Improvements, \$250,000 shall be used for the Greenville Downtown 2871  
Park, \$250,000 shall be used for the Greenville Harmon Field, 2872  
\$250,000 shall be used for the McCutcheon Road Park, \$250,000 2873  
shall be used for the Heritage Rail Trail Extension, \$250,000 2874  
shall be used for the Upper Arlington Shared-Use Path Expansion 2875  
Projects, \$250,000 shall be used for the Tremont Road-Zollinger 2876  
Road Shared-Use Path Connector, \$250,000 shall be used for the 2877  
Hobson Freedom Park: Phase II, \$250,000 shall be used for the 2878  
Blue Ash Summit Park, \$250,000 shall be used for the Pro 2879  
Football Hall of Fame Comprehensive Master Study, \$250,000 shall 2880  
be used for the Cascade Plaza Phase II, \$250,000 shall be used 2881  
for the Richwood Lake Trail, \$250,000 shall be used for the Wren 2882  
Community Building Shelter and Pavilion, \$200,000 shall be used 2883  
for the J.W. Denver Memorial Park, \$200,000 shall be used for 2884  
the Chippewa Creek Headwater Park, \$200,000 shall be used for 2885  
the City of Strongsville Recreation Center, \$200,000 shall be 2886  
used for the Brewing Heritage Trail Segment 1, \$200,000 shall be 2887  
used for the Cincinnati Mill Creek Flood Mitigation/Mill Creek 2888  
Barrier Dam, \$200,000 shall be used for the Southern State 2889  
Community College Pathway, \$200,000 shall be used for the 2890  
Ernsthausen Recreation Center Splash Pad, \$200,000 shall be used 2891  
for the Ohio University Proctorville Walking Path, \$200,000 2892  
shall be used for the Coldwater Recreation Space and 2893  
Amphitheatre, \$200,000 shall be used for the Perry County Home 2894  
Farm, \$200,000 shall be used for the Coppel Soccer Complex 2895  
Improvements, \$200,000 shall be used for the Jungle Junction 2896

Indoor Playground, \$200,000 shall be used for the Shelby County	2897
Agricultural Facility Improvements, \$200,000 shall be used for	2898
the Middle Point Ballpark Improvements, \$175,000 shall be used	2899
for the Fairfield Township Metro Parks, \$170,000 shall be used	2900
for the Chamberlin Park Bike/Pedestrian Access Improvements,	2901
\$150,000 shall be used for the Columbus Topiary Park	2902
Improvements, \$150,000 shall be used for the Gallipolis City	2903
Park, \$150,000 shall be used for the Cincinnati Ault Park,	2904
\$150,000 shall be used for the Green Township Hike/Bike Trail,	2905
\$150,000 shall be used for the Kenton Baseball Park Lighting	2906
Improvements, \$150,000 shall be used for the Kamp Dovetail,	2907
\$150,000 shall be used for the Avon Lake Veterans Park, \$150,000	2908
shall be used for the Marion Tallgrass Trail, \$149,000 shall be	2909
used for the Ohio City Recreation Facility, \$125,000 shall be	2910
used for the Cleveland Cultural Gardens, \$125,000 shall be used	2911
for the Village of Fort Recovery Community Park, \$125,000 shall	2912
be used for the Delphos Community Pool and Splash Park, \$100,000	2913
shall be used for the Auglaize County Agricultural Facility	2914
Improvements, \$100,000 shall be used for the Clarksville	2915
Upground Reservoir Safety Upgrades, \$100,000 shall be used for	2916
the Little Hearts Big Smiles All Children's Playground, \$100,000	2917
shall be used for The Wilds Educational Animal Display, \$80,000	2918
shall be used for the Rockford Shane's Park Playground	2919
Equipment, \$75,000 shall be used for the City of Parma Park	2920
Improvements, \$75,000 shall be used for the Deerasic Park	2921
Whitetail Deer Museum and Educational Center, \$75,000 shall be	2922
used for the Stoll Lane Park Redevelopment, \$75,000 shall be	2923
used for the Montpelier Park Barn Roof Replacement, \$67,500	2924
shall be used for the Waddell Park Public Swimming Pool	2925
Renovation, \$60,000 shall be used for the Loveland McCoy Park	2926
Improvements, \$55,000 shall be used for the Columbia Township	2927
Community Natural Park, \$50,000 shall be used for the Columbiana	2928

County Beaver Creek Wildlife Education Center, \$50,000 shall be 2929  
used for the Hicksville Splash Pad, ~~\$50,000 shall be used for~~ 2930  
~~the Hamilton County Agricultural Facility Improvements,~~ \$50,000 2931  
shall be used for the City of Marion Ball Field Complex, \$50,000 2932  
shall be used for the City of Fremont Basketball Court Upgrades 2933  
(Roger Young Park), \$50,000 shall be used for the Upper Sandusky 2934  
Bicentennial Park Project, \$45,000 shall be used for the Noble 2935  
County Happy Time Pool, \$45,000 shall be used for the Lebanon 2936  
Bike Park, \$40,000 shall be used for the Blanchester Playground, 2937  
\$40,000 shall be used for the Beaver Park Sports Field, \$40,000 2938  
shall be used for the City of Tiffin City Park Upgrades, \$30,000 2939  
shall be used for the London Municipal Pool, \$20,000 shall be 2940  
used for the Waverly Canal Park, and \$11,000 shall be used for 2941  
the Washington Township Lake Stabilization Project. 2942

**Sec. 233.10. DYS DEPARTMENT OF YOUTH SERVICES** 2943

Juvenile Correctional Building Fund (Fund 7028) 2944

C47001 Fire Suppression, Safety, and Security \$ 4,867,980 2945

C47002 General Institutional Renovations \$ 5,191,659 2946

C47003 Community Rehabilitation Centers \$ 4,050,086 2947

C47007 Local Juvenile Detention Centers \$ 4,640,475 2948

C47022 Building Additions - Circleville 2949

Juvenile Correctional Facility \$ 10,683,000 2950

C47023 Housing and Programs - Special Needs \$ 5,212,230 2951

~~C47024 First Step Recovery Expansion \$ 100,000 2952~~

TOTAL Juvenile Correctional Building Fund \$ ~~34,745,430~~ 2953

34,645,430 2954

TOTAL ALL FUNDS	\$ <del>34,745,430</del>	2955
	<u>34,645,430</u>	2956

**Section 10.** That existing Sections 207.60, 223.10, and 233.10 of S.B. 310 of the 131st General Assembly is hereby repealed. 2957  
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2959

**Section 11.** All items in this section are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all appropriations made in this act, those in the first column are for fiscal year 2016 and those in the second column are for fiscal year 2017. The appropriations made in this act are in addition to any other appropriations made for the FY 2016-FY 2017 biennium. 2960  
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DPS DEPARTMENT OF PUBLIC SAFETY 2968

Dedicated Purpose Fund Group 2969

5TJ0 763603 Security Grants	\$0	\$7,345,000	2970
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TOTAL DPF Dedicated Purpose Fund	\$0	\$7,345,000	2971
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Group 2972

TOTAL ALL BUDGET FUND GROUPS	\$0	\$7,345,000	2973
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SECURITY GRANTS 2974

(A) The foregoing appropriation item 763603, Security Grants, shall be used to make competitive grants of up to \$100,000 to nonprofit organizations for eligible security improvements that assist the organization in preventing, preparing for, or responding to acts of terrorism. 2975  
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(B) The Emergency Management Agency of the Department of Public Safety shall administer and award the grants. The Agency 2980  
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shall establish procedures and forms by which applicants may 2982  
apply for a grant, a competitive process for ranking applicants 2983  
and awarding the grants, and procedures for distributing grants 2984  
to recipients. The procedures shall require each applicant to do 2985  
all of the following: 2986

(1) Identify and substantiate prior threats or attacks by 2987  
a terrorist organization, network, or cell against the nonprofit 2988  
organization; 2989

(2) Indicate the symbolic or strategic value of one or 2990  
more sites that renders the site a possible target of terrorism; 2991

(3) Discuss potential consequences to the organization if 2992  
the site is damaged, destroyed, or disrupted by a terrorist; 2993

(4) Describe how the grant will be used to integrate 2994  
organizational preparedness with broader state and local 2995  
preparedness efforts; 2996

(5) Submit a vulnerability assessment conducted by 2997  
experienced security, law enforcement, or military personnel and 2998  
a description of how the grant award will be used to address the 2999  
vulnerabilities identified in the assessment. 3000

The Agency shall consider all of the above factors in 3001  
evaluating grant applications. 3002

(C) Any grant submission described in division (I) of 3003  
section 3313.536 of the Revised Code or section 149.433 of the 3004  
Revised Code is not a public record under section 149.43 of the 3005  
Revised Code and is not subject to mandatory release or 3006  
disclosure under that section. 3007

(D) The Emergency Management Agency may use up to two and 3008  
one-half per cent of the total amount appropriated to administer 3009

the program, a portion of which may be used to pay costs 3010  
incurred by the Department of Public Safety to provide security- 3011  
related or specialized assistance in reviewing vulnerability 3012  
assessments and prioritizing grant applications. 3013

(E) As used in this section: 3014

(1) "Eligible security improvements" means any of the 3015  
following: 3016

(a) Physical security enhancement equipment or inspection 3017  
and screening equipment included on the Authorized Equipment 3018  
List published by the United States Department of Homeland 3019  
Security; 3020

(b) Attendance fees and associated materials, supplies, 3021  
and equipment costs for security-related training courses and 3022  
programs regarding the protection of critical infrastructure and 3023  
key resources, physical and cyber security, target hardening, or 3024  
terrorism awareness or preparedness. Personnel and travel costs 3025  
associated with training shall not be considered an eligible 3026  
expense of the grant. 3027

(2) "Nonprofit organization" means a corporation, 3028  
association, group, institution, society, or other organization 3029  
that is exempt from federal income taxation under section 501(c) 3030  
(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 3031  
U.S.C. 501(c) (3), as amended. 3032

(F) An amount equal to the unexpended, unencumbered 3033  
balance of the foregoing appropriation item 763603, Security 3034  
Grants, at the end of fiscal year 2017 is hereby reappropriated 3035  
for the same purpose in fiscal year 2018. 3036

**Section 12.** Within the limits set forth in this act, the 3037  
Director of Budget and Management shall establish accounts 3038

indicating the source and amount of money for each appropriation 3039  
made in this act and shall determine the form and manner in 3040  
which appropriation accounts shall be maintained. Expenditures 3041  
from appropriations contained in this act shall be accounted for 3042  
as though made in Am. Sub. H.B. 64 of the 131st General 3043  
Assembly. 3044

The appropriations made in this act are subject to all 3045  
provisions of Am. Sub. H.B. 64 of the 131st General Assembly 3046  
that are generally applicable to such appropriations. 3047

**Section 13.** On the effective date of this section, or as 3048  
soon as possible thereafter, the Director of Budget and 3049  
Management shall transfer \$7,345,000 cash from the Public School 3050  
Building Fund (Fund 7021) to the Security Grants Fund (Fund 3051  
5TJ0), which is hereby created in the state treasury. 3052

**Section 14.** That Section 287.10 of Am. Sub. S.B. 260 of 3053  
the 131st General Assembly, as amended by Sub. H.B. 390 and S.B. 3054  
310, both of the 131st General Assembly, be amended to read as 3055  
follows: 3056

**Sec. 287.10. FCC FACILITIES CONSTRUCTION COMMISSION** 3057

		Reappropriations	3058
Capital Donations Fund (Fund 5A10)			3059
C230E2	Capital Donations	\$ 1,004,929	3060
TOTAL Capital Donations Fund		\$ 1,004,929	3061
Lottery Profits Education Fund (Fund 7017)			3062
C23014	Classroom Facilities Assistance		3063
	Program - Lottery Profits	\$ 377,991	3064
TOTAL Lottery Profits Education Fund		\$ 377,991	3065

Public School Building Fund (Fund 7021)			3066
C23001	Public School Buildings	\$ 78,377,788	3067
C23004	Exceptional Needs	\$ 1,440,286	3068
C23008	Emergency School Building Assistance	\$ 9,685,579	3069
<del>C230V9</del>	<del>School Security Grants</del>	<del>\$ 7,345,000</del>	3070
C230W4	Community School Classroom Facilities		3071
	Assistance	\$ 25,000,000	3072
TOTAL Public School Building Fund		\$ <del>121,848,653</del>	3073
		<u>114,506,653</u>	3074
Administrative Building Fund (Fund 7026)			3075
C23016	Energy Conservation Project	\$ 2,462,389	3076
C230E3	Hazardous Substance Abatement	\$ 687,462	3077
C230E4	Americans with Disabilities Act	\$ 834,239	3078
C230E5	State Agency Planning/Assessment	\$ 500,000	3079
TOTAL Administrative Building Fund		\$ 4,484,090	3080
Cultural and Sports Facilities Building Fund (Fund 7030)			3081
C23022	Woodward Opera House Renovation	\$ 1,300,000	3082
C23028	OHS - Basic Renovations and Emergency		3083
	Repairs	\$ 242,214	3084
C23029	OHS - Buffington Island State Memorial	\$ 33,475	3085
C23033	OHS - Stowe House State Memorial	\$ 270,000	3086
C23036	The Anchorage	\$ 50,000	3087

C23037	Galion Historic Big Four Depot		3088
	Restoration	\$ 200,000	3089
C23039	Malinta Historical Society Caboose		3090
	Exhibit	\$ 6,000	3091
C23041	Aurora Outdoor Amphitheatre	\$ 50,000	3092
C23045	OHS - Lockington Locks Stabilization	\$ 358,900	3093
C23048	First Lunar Flight Project	\$ 25,000	3094
C23050	The Octagon House	\$ 100,000	3095
C23051	Paul Brown Museum	\$ 75,000	3096
C23052	Little Brown Jug Facility Improvements	\$ 50,000	3097
C23053	Applecreek Historical Society	\$ 50,000	3098
C23054	Bucyrus Historic Depot Renovations	\$ 30,000	3099
C23055	Portland Civil War Museum and Historical		3100
	Displays	\$ 25,000	3101
C23059	Lake Erie Nature and Science Center	\$ 300,000	3102
C23060	Hallsville Historical Society	\$ 100,000	3103
C23061	Madeira Historical Society/Miller House	\$ 60,000	3104
C23062	Village of Edinburg Veterans Memorial	\$ 35,000	3105
C23064	BalletTech	\$ 200,000	3106
C23065	Rickenbacker Boyhood Home	\$ 139,000	3107
C23066	Variety Theater	\$ 85,000	3108
C23067	Belle's Opera House Improvements	\$ 50,000	3109

C23068	Huntington Playhouse	\$ 40,000	3110
C23069	Cambridge Performing Arts Center	\$ 37,500	3111
C23072	Madisonville Arts Center of Hamilton County	\$ 36,000	3112 3113
C23073	Marietta Citizens Armory Cultural Center	\$ 200,000	3114 3115
C23098	Twin City Opera House	\$ 400,000	3116
C230C7	OHS - Statewide Site Exhibit Renovations	\$ 50,000	3117 3118
C230F2	Second Century Project	\$ 200,000	3119
C230F4	The Gordon, Hauss, Folk Company Mill	\$ 250,000	3120
C230F5	Thatcher Temple Art Building	\$ 37,500	3121
C230F6	Fitton Center for Creative Arts	\$ 100,000	3122
C230F8	Gammon House Improvements	\$ 75,000	3123
C230F9	Clark State Community College Performing Arts Center	\$ 275,000	3124 3125
C230G1	Murphy Theatre	\$ 26,185	3126
C230G3	Public artPARK	\$ 200,000	3127
C230G6	Rainey Institute - Safe Parking	\$ 125,000	3128
C230G7	Ukrainian Museum - Archives	\$ 125,000	3129
C230G8	Cleveland African-American Museum Restoration and Expansion	\$ 150,000	3130 3131

C230G9	Great Lakes Science Center Omnimax		3132
	Theatre	\$ 500,000	3133
C230H2	Cozad Bates House	\$ 365,131	3134
C230H3	Beck Center	\$ 402,349	3135
C230J4	Cleveland Museum of Natural History	\$ 2,500,000	3136
C230J5	Phillis Wheatley - Hunter's Cove House	\$ 350,000	3137
C230J6	West Side Market Renovation	\$ 500,000	3138
C230J7	Cardinal Center	\$ 75,000	3139
C230K3	African-American Legacy Project	\$ 75,000	3140
C230K4	Ohio Glass Museum Furnace System	\$ 4,267	3141
C230K6	Victoria Opera House Restoration		3142
	Phase 2	\$ 30,000	3143
C230K8	Sherman House Museum	\$ 35,000	3144
C230L3	Harmony Project	\$ 300,000	3145
C230L4	CCAD Cinematic Arts and Motion Capture		3146
	Studio and Auditorium	\$ 750,000	3147
C230L7	Sauder Village - 1920 Homestead	\$ 131,274	3148
C230L8	Fulton County Visitor and Heritage		3149
	Center	\$ 1,000,000	3150
C230M3	Chardon Lyric Theatre	\$ 50,000	3151
C230M5	Incline Theater Project	\$ 550,000	3152
C230M7	Hamilton County Memorial Hall	\$ 2,000,000	3153

C230M8	Cincinnati Zoo	\$ 2,000,000	3154
C230M9	Union Terminal Restoration	\$ 5,000,000	3155
C230N1	Cincinnati Music Hall Revitalization	\$ 5,000,000	3156
C230N2	Kan Du Community Arts Center	\$ 520,000	3157
C230N4	Appalachian Forest Museum	\$ 100,000	3158
C230N5	Logan Theater	\$ 25,000	3159
C230N6	Willard Train Viewing Platform	\$ 50,000	3160
C230P3	Sterling Theater Revitalization Project	\$ 200,000	3161
C230P6	Avon Isle Renovation Phase 2	\$ 82,775	3162
C230P7	Oberlin Gasholder Building/Underground		3163
	Railroad Center	\$ 200,000	3164
C230Q1	Imagination Station Improvements	\$ 695,000	3165
C230Q3	Columbus Zoo and Aquarium	\$ 1,000,000	3166
C230Q4	Toledo Repertoire Theatre	\$ 150,000	3167
C230Q8	Stambaugh Auditorium	\$ 500,000	3168
C230R1	Bradford Rail Museum	\$ 275,000	3169
C230R5	Wright Company Factory Project	\$ 250,000	3170
C230R8	National Ceramic Museum and Heritage		3171
	Center Renovation	\$ 100,000	3172
C230S1	Tecumseh Theater - Opera House		3173
	Restoration	\$ 140,000	3174
C230S2	Perry County Historical and Cultural		3175

	Arts Center	\$ 341,600	3176
C230S5	Lucy Webb Hayes Heritage Center		3177
	Exterior Replacement and Restoration	\$ 100,000	3178
C230S6	Pumphouse Center for the Arts	\$ 130,000	3179
C230S8	Pro Football Hall of Fame	\$ 10,000,000	3180
C230S9	Park Theater Renovation	\$ 159,078	3181
C230T1	Akron Civic Theater	\$ 530,261	3182
C230T2	John Brown House and Grounds	\$ 50,000	3183
C230T5	Mason Historical Society	\$ 350,000	3184
C230T6	Cincinnati Zoo - Big Cat Facility	\$ 1,000,000	3185
C230T9	Pemberville Opera House Elevator		3186
	Project	\$ 220,000	3187
C230U3	DeYor Performing Arts Center	\$ 100,000	3188
C230X7	Elyria Pioneer Arts Plaza	\$ 300,000	3189
C230X8	Riverside Veterans Memorial	\$ 15,000	3190
	TOTAL Cultural and Sports Facilities Building Fund	\$ 45,363,509	3191
	School Building Program Assistance Fund (Fund 7032)		3192
C23002	School Building Program Assistance	\$ 249,369,425	3193
C23005	Exceptional Needs	\$ 5,402,528	3194
C23010	Vocation Facilities Assistance Program	\$ 2,660,326	3195
C23011	Corrective Action Program Grants	\$ 21,082,454	3196
	TOTAL School Building Program Assistance Fund	\$ 278,514,733	3197

TOTAL ALL FUNDS	\$ <del>451,593,905</del>	3198
	<u>444,248,905</u>	3199
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ELYRIA PIONEER ARTS PLAZA		3200
The amount reappropriated for the foregoing appropriation		3201
item C230X7, Elyria Pioneer Arts Plaza, is the unencumbered and		3202
unallotted balance as of June 30, 2016, in appropriation item		3203
C23040, Broad Street Historical Renovation.		3204
RIVERSIDE VETERANS MEMORIAL		3205
The amount reappropriated for the foregoing appropriation		3206
item C230X8, Riverside Veterans Memorial, is the unencumbered		3207
and unallotted balance as of June 30, 2016, in appropriation		3208
item C23070, Mohawk Veterans' Memorial.		3209
SCHOOL BUILDING PROGRAM ASSISTANCE		3210
The amount reappropriated for the foregoing appropriation		3211
item C23002, School Building Program Assistance, is the		3212
unencumbered and unallotted balance as of June 30, 2016, in		3213
appropriation item C23002, School Building Program Assistance,		3214
plus the unencumbered and unallotted balance as of June 30,		3215
2016, in appropriation item C23019, College Prep Boarding School		3216
Facility.		3217
CORRECTIVE ACTION PROGRAM GRANTS		3218
The foregoing appropriation item C23011, Corrective Action		3219
Program Grants, may be used to provide funding to bring		3220
facilities up to Ohio School Design Manual standards for a		3221
project funded pursuant to sections 3318.01 to 3318.20 or		3222
3318.40 to 3318.45 of the Revised Code for the correction of		3223
work that is found after occupancy of the facility to be		3224
defective, or to have been omitted. Funding shall only be		3225

provided for work if the impacted school district notifies the Executive Director of the Ohio School Facilities Commission within five years after occupancy of the facility for which the district seeks the funding. The Commission may provide funding assistance necessary to take corrective measures after evaluating defective or omitted work. If the work to be corrected or remediated is part of a project not yet completed, the Commission may amend the project agreement to increase the project budget and use corrective action funding to provide the state portion of the amendment. If the work to be corrected or remediated was part of a completed project and funds were retained or transferred pursuant to division (C) of section 3318.12 of the Revised Code, the Commission may enter into a new agreement to address the necessary corrective action. The Commission shall assess responsibility for the defective or omitted work and seek cost recovery from responsible parties, if applicable. Any funds recovered shall be applied first to the district portion of the cost of the corrective action. Any remaining funds shall be applied to the state portion and deposited into the School Building Program Assistance Fund (Fund 7032).

HAZARDOUS SUBSTANCE ABATEMENT IN STATE FACILITIES

The foregoing appropriation item C230E3, Hazardous Substance Abatement, shall be used to fund the removal of asbestos, PCB, radon gas, and other contamination hazards from state facilities.

Prior to the release of funds for asbestos abatement, the Ohio Facilities Construction Commission shall review proposals from state agencies to use these funds for asbestos abatement projects based on criteria developed by the Ohio Facilities

Construction Commission. Upon a determination by the Ohio 3256  
Facilities Construction Commission that the requesting agency 3257  
cannot fund the asbestos abatement project or other toxic 3258  
materials removal through existing capital and operating 3259  
appropriations, the Commission may request the release of funds 3260  
for such projects by the Controlling Board. State agencies 3261  
intending to fund asbestos abatement or other toxic materials 3262  
removal through existing capital and operating appropriations 3263  
shall notify the Executive Director of the Ohio Facilities 3264  
Construction Commission of the nature and scope prior to 3265  
commencing the project. 3266

Only agencies that have received appropriations for 3267  
capital projects from the Administrative Building Fund (Fund 3268  
7026) are eligible to receive funding from this item. Public 3269  
school districts are not eligible. 3270

ENERGY CONSERVATION PROJECT 3271

The foregoing appropriation item C23016, Energy 3272  
Conservation Project, shall be used to perform energy 3273  
conservation renovations, including the United States 3274  
Environmental Protection Agency's Energy Star Program, in state- 3275  
owned facilities. Prior to the release of funds for renovation, 3276  
state agencies shall have performed a comprehensive energy audit 3277  
for each project. The Ohio Facilities Construction Commission 3278  
shall review and approve proposals from state agencies to use 3279  
these funds for energy conservation. Public school districts and 3280  
state-supported and state-assisted institutions of higher 3281  
education are not eligible for funding from this item. 3282

IMPLEMENTATION OF AMERICANS WITH DISABILITIES ACT 3283

The foregoing appropriation item C230E4, Americans with 3284

Disabilities Act, shall be used to renovate state-owned 3285  
facilities to provide access for physically disabled persons in 3286  
accordance with Title II of the Americans with Disabilities Act. 3287

Prior to the release of funds for renovation, state 3288  
agencies shall perform self-evaluations of state-owned 3289  
facilities identifying barriers to access to service. State 3290  
agencies shall prioritize access barriers and develop a 3291  
transition plan for the removal of these barriers. The Ohio 3292  
Facilities Construction Commission shall review proposals from 3293  
state agencies to use these funds for Americans with 3294  
Disabilities Act renovations. 3295

Only agencies that have received appropriations for 3296  
capital projects from the Administrative Building Fund (Fund 3297  
7026) are eligible to receive funding from this item. Public 3298  
school districts are not eligible. 3299

**Section 15.** That existing Section 287.10 of Am. Sub. S.B. 3300  
260 of the 131st General Assembly, as amended by Sub. H.B. 290 3301  
and S.B. 310, both of the 131st General Assembly, is hereby 3302  
repealed. 3303

**Section 16.** That Section 369.453 of Am. Sub. H.B. 64 of 3304  
the 131st General Assembly be amended to read as follows: 3305

**Sec. 369.453.** REGIONAL PARTNERSHIP AND TRAINING CENTER 3306

The foregoing appropriation item 235620, Regional 3307  
Partnership and Training Center, shall be used by Ohio 3308  
University Southern in Ironton, Shawnee State University, the 3309  
University of Rio Grande, and Southern State Community College 3310  
to establish the Higher Education Regional Partnership and 3311  
Training Center at the Point Industrial Park to bring necessary 3312  
technical degree and training programs to Lawrence County and 3313

the surrounding region. Southern State Community College shall 3314  
act as the fiscal agent for these funds. 3315

**Section 17.** That existing Section 369.453 of Am. Sub. H.B. 3316  
64 of the 131st General Assembly is hereby repealed. 3317

**Section 18.** That Section 369.10 of Am. Sub. H.B. 64 of the 3318  
131st General Assembly, as most recently amended by Sub. H.B. 3319  
391 of the 131st General Assembly, be amended to read as 3320  
follows: 3321

**Sec. 369.10.** BOR DEPARTMENT OF HIGHER EDUCATION 3322

General Revenue Fund 3323

GRF	235321	Operating Expenses	\$ 5,377,193	\$ 5,377,193	3324
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GRF	235402	Sea Grants	\$ 299,250	\$ 299,250	3325
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GRF	235406	Articulation	\$ 2,000,000	\$ 2,000,000	3326
		and Transfer			3327

GRF	235408	Midwest Higher	\$ 115,000	\$ 115,000	3328
		Education Compact			3329

GRF	235414	State Grants and	\$ 830,180	\$ 830,180	3330
		Scholarship			3331

		Administration			3332
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GRF	235417	eStudent Services	\$ 2,532,688	\$ 2,532,688	3333
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GRF	235428	Appalachian New	\$ 1,500,000	\$ 1,500,000	3334
		Economy Partnership			3335

GRF	235438	Choose Ohio First	\$ 16,665,114	\$ 16,665,114	3336
		Scholarship			3337

GRF	235443	Adult Basic and	\$ 7,402,416	\$ 7,372,416	3338
		Literacy Education			3339
		- State			3340
GRF	235444	Ohio Technical Centers	\$ 16,817,547	\$ 16,817,547	3341
GRF	235474	Area Health Education	\$ 900,000	\$ 900,000	3342
		Centers Program			3343
		Support			3344
GRF	235483	Technology Integration	\$ 378,598	\$ 378,598	3345
		and Professional			3346
		Development			3347
GRF	235492	Campus Safety	\$ 2,000,000	\$ 0	3348
		and Training			3349
GRF	235501	State Share	\$ 1,903,285,144	\$ 1,979,416,550	3350
		of Instruction			3351
GRF	235502	Student Support	\$ 632,974	\$ 632,974	3352
		Services			3353
GRF	235504	War Orphans	\$ 6,835,710	\$ 7,124,141	3354
		Scholarships			3355
GRF	235507	OhioLINK	\$ 6,211,012	\$ 6,211,012	3356
GRF	235508	Air Force Institute	\$ 1,740,803	\$ 1,740,803	3357
		of Technology			3358
GRF	235510	Ohio Supercomputer	\$ 5,818,900	\$ 5,818,900	3359

		Center				3360
GRF	235511	Cooperative Extension	\$ 24,209,491	\$ 24,209,491		3361
		Service				3362
GRF	235514	Central State	\$ 11,063,468	\$ 11,063,468		3363
		Supplement				3364
GRF	235515	Case Western Reserve	\$ 2,146,253	\$ 2,146,253		3365
		University School of				3366
		Medicine				3367
GRF	235519	Family Practice	\$ 3,166,185	\$ 3,166,185		3368
GRF	235520	Shawnee State	\$ 2,326,097	\$ 2,326,097		3369
		Supplement				3370
GRF	235524	Police and Fire	\$ 107,814	\$ 107,814		3371
		Protection				3372
GRF	235525	Geriatric Medicine	\$ 522,151	\$ 522,151		3373
GRF	235526	Primary Care	\$ 1,500,000	\$ 1,500,000		3374
		Residencies				3375
GRF	235533	Higher Education	\$ 820,000	\$ 1,418,000		3376
		Program Support				3377
GRF	235535	Ohio Agricultural	\$ 36,861,470	\$ 36,361,470		3378
		Research and				3379
		Development Center				3380
GRF	235536	The Ohio State	\$ 9,668,941	\$ 9,668,941		3381

		University Clinical			3382
		Teaching			3383
GRF	235537	University of	\$ 7,952,573	\$ 7,952,573	3384
		Cincinnati Clinical			3385
		Teaching			3386
GRF	235538	University of Toledo	\$ 6,198,600	\$ 6,198,600	3387
		Clinical Teaching			3388
GRF	235539	Wright State	\$ 3,011,400	\$ 3,011,400	3389
		University Clinical			3390
		Teaching			3391
GRF	235540	Ohio University	\$ 2,911,212	\$ 2,911,212	3392
		Clinical Teaching			3393
GRF	235541	Northeast Ohio	\$ 2,994,178	\$ 2,994,178	3394
		Medical University			3395
		Clinical Teaching			3396
GRF	235546	Central State	\$ 1,850,000	\$ 1,850,000	3397
		Agricultural Research			3398
		and Development			3399
GRF	235548	Central State	\$ 350,000	\$ 350,000	3400
		Cooperative Extension			3401
		Services			3402
GRF	235552	Capital Component	\$ 10,280,387	\$ 6,350,817	3403

GRF	235555	Library Depositories	\$ 1,440,342	\$ 1,440,342	3404
GRF	235556	Ohio Academic	\$ 3,172,519	\$ 3,172,519	3405
		Resources Network			3406
GRF	235558	Long-term Care	\$ 325,300	\$ 325,300	3407
		Research			3408
GRF	235559	Central State	\$ 300,000	\$ 300,000	3409
		University -			3410
		Agriculture Education			3411
GRF	235563	Ohio College	\$ 97,187,107	\$ 100,187,107	3412
		Opportunity Grant			3413
GRF	235572	The Ohio State	\$ 766,533	\$ 766,533	3414
		University Clinic			3415
		Support			3416
GRF	235591	Co-op Internship	\$ 3,520,000	\$ 3,520,000	3417
		Program			3418
GRF	235599	National Guard	\$ 18,750,552	\$ 18,900,003	3419
		Scholarship Program			3420
GRF	235909	Higher Education	\$ 252,470,800	\$ 259,289,500	3421
		General Obligation			3422
		Bond Debt Service			3423
TOTAL GRF		General Revenue Fund	\$ 2,487,215,902	\$ 2,567,742,320	3424
		Dedicated Purpose Fund Group			3425

2200	235614	Program Approval	\$ 650,000	\$ 650,000	3426
		and Reauthorization			3427
4560	235603	Sales and Services	\$ 199,250	\$ 199,250	3428
4E80	235602	Higher Educational	\$ 29,100	\$ 29,100	3429
		Facility Commission			3430
		Administration			3431
4X10	235674	Telecommunity and	\$ 49,150	\$ 49,150	3432
		Distance Learning			3433
5D40	235675	Conferences/Special	\$ 1,884,095	\$ 1,884,095	3434
		Purposes			3435
5JC0	235620	Regional Partnership	\$ 500,000	\$ <del>500,000</del>	3436
				<u>1,000,000</u>	3437
		and Training Center			3438
5JC0	235668	Defense/Aerospace	\$ 10,000,000	\$ 10,000,000	3439
		Workforce Development			3440
		Initiative			3441
5NH0	235684	OhioMeansJobs	\$ 500,000	\$ 0	3442
		Workforce Development			3443
		Revolving Loan Program			3444
5P30	235663	Variable Savings Plan	\$ 8,028,685	\$ 8,082,899	3445
5RA0	235616	Workforce and Higher	\$ 10,750,000	\$ 16,500,000	3446
		Education Programs			3447

5RA0	235673	NCERCMP	\$ 2,000,000	\$ 2,000,000	3448
6450	235664	Guaranteed Savings	\$ 1,068,048	\$ 1,061,886	3449
		Plan			3450
6820	235606	Nursing Loan Program	\$ 891,320	\$ 891,320	3451
TOTAL DPF Dedicated Purpose			\$ 36,549,648	\$ <del>41,847,700</del>	3452
				<u>42,347,700</u>	3453
Fund Group					3454
Bond Research and Development Fund Group					3455
7011	235634	Research Incentive	\$ 8,000,000	\$ 8,000,000	3456
		Third Frontier Fund			3457
TOTAL BRD Bond Research and			\$ 8,000,000	\$ 8,000,000	3458
Development Fund Group					3459
Federal Fund Group					3460
3120	235611	Gear-up Grant	\$ 3,050,600	\$ 3,169,050	3461
3120	235612	Carl D. Perkins	\$ 1,350,000	\$ 1,350,000	3462
		Grant/Plan			3463
		Administration			3464
3120	235617	Improving Teacher	\$ 2,800,000	\$ 2,800,000	3465
		Quality Grant			3466
3120	235641	Adult Basic and	\$ 15,207,359	\$ 15,207,359	3467
		Literacy Education			3468
		- Federal			3469

3120	235672	H-1B Tech Skills	\$ 2,100,000	\$ 2,100,000	3470
		Training			3471
3H20	235608	Human Services Project	\$ 375,000	\$ 375,000	3472
TOTAL FED	Federal Fund Group		\$ 24,882,959	\$ 25,001,409	3473
TOTAL ALL BUDGET FUND GROUPS			\$ 2,556,648,509	\$ <del>2,642,591,429</del>	3474
				<u>2,643,091,429</u>	3475

**Section 19.** That existing Section 369.10 of Am. Sub. H.B. 3476  
64 of the 131st General Assembly, as most recently amended by 3477  
Sub. H.B. 391 of the 131st General Assembly, is hereby repealed. 3478

**Section 20.** That Section 273.10 of Am. Sub. S.B. 260 of 3479  
the 131st General Assembly, as amended by Sub. H.B. 390 of the 3480  
131st General Assembly, be amended to read as follows: 3481

**Sec. 273.10.** DNR DEPARTMENT OF NATURAL RESOURCES 3482

Reappropriations 3483

Wildlife Fund (Fund 7015) 3484

C725B6 Upgrade Underground Fuel Tanks \$ 20,597 3485

C725K9 Wildlife Area Building \$ 6,964,893 3486

Development/Renovation 3487

C725L9 Dam Rehabilitation \$ 279,077 3488

TOTAL Wildlife Fund \$ 7,264,567 3489

Administrative Building Fund (Fund 7026) 3490

C725D5 Fountain Square Building \$ 1,748,583 3491

and Telephone System Improvements 3492

C725D7 Multi-Agency Radio Communications \$ 71,268 3493

	Equipment			3494
C725E0	DNR Fairgrounds Areas Upgrading	\$	59,930	3495
C725N7	District Office Renovations	\$	263,088	3496
	TOTAL Administrative Building Fund	\$	2,442,869	3497
	Ohio Parks and Natural Resources Fund (Fund 7031)			3498
C72512	Land Acquisition	\$	265,309	3499
C72549	Facilities Development	\$	469,083	3500
C725B7	Upgrade Underground Fuel Tanks	\$	578,250	3501
C725C0	Cap Abandoned Water Wells	\$	110,932	3502
C725C2	Rehabilitate Canals, Hydraulic	\$	447,160	3503
	Works, and Support Facilities			3504
C725C5	Grand Lake St. Marys State Park	\$	25,000	3505
C725E1	Local Parks Projects - Statewide	\$	3,953,070	3506
C725E5	Project Planning	\$	267,510	3507
C725J0	Natural Areas and Preserves Maintenance	\$	616,967	3508
	Facility Development - Springville			3509
	Carbon Cod Removal			3510
C725K0	State Park Renovations/Upgrading	\$	55,761	3511
C725M0	Dam Rehabilitation	\$	917,685	3512
C725N5	Wastewater/Water Systems Upgrades	\$	805,084	3513
C725N8	Operations Facilities Development	\$	854,000	3514
	TOTAL Ohio Parks and Natural Resources Fund	\$	9,365,811	3515

Parks and Recreation Improvement Fund (Fund 7035)			3516
C72513	Land Acquisition	\$ 5,434	3517
C725A0	State Parks Campgrounds/Lodges/Cabins	\$ 10,786,308	3518
C725B2	State Park Maintenance Facility	\$ 1,976,887	3519
	Development		3520
C725B5	Buckeye Lake Dam Rehabilitation	\$ 4,515,636	3521
C725D8	MARCS Equipment	\$ 76,854	3522
C725E2	Local Parks Projects	\$ <del>7,952,920</del>	3523
		<u>7,836,920</u>	3524
C725E6	Project Planning	\$ 152,504	3525
C725L8	Statewide Trails Program	\$ 99,115	3526
C725R3	State Parks Renovations/Upgrades	\$ 244,682	3527
C725R4	Dam Rehabilitation - Parks	\$ 1,004,723	3528
C725R5	Lake White State Park - Dam Rehabilitation	\$ 1,436,443	3529
TOTAL Parks and Recreation Improvement Fund			3530
		<u>28,135,506</u>	3531
Clean Ohio Trail Fund (Fund 7061)			3532
C72514	Clean Ohio Trail Fund	\$ 5,858,613	3533
TOTAL Clean Ohio Trail Fund			3534
		\$ 5,858,613	
Waterways Safety Fund (Fund 7086)			3535
C725A7	Cooperative Funding for Boating Facilities	\$ 3,885,359	3536
C725N9	Operations Facilities	\$ 809,989	3537

C725Q6	Facilities Development	\$	697,514	3538
TOTAL Waterways Safety Fund		\$	5,392,862	3539
TOTAL ALL FUNDS		\$	<del>58,576,228</del>	3540
			<u>58,460,228</u>	3541

FEDERAL REIMBURSEMENT 3542

All reimbursements received from the federal government 3543  
for any expenditures made pursuant to this section shall be 3544  
deposited in the state treasury to the credit of the fund from 3545  
which the expenditure originated. 3546

**Section 21.** That existing Section 273.10 of Am. Sub. S.B. 3547  
260 of the 131st General Assembly, as amended by Sub. H.B. 390 3548  
of the 131st General Assembly, is hereby repealed. 3549

**Section 22.** That Section 273.30 of Am. Sub. S.B. 260 of 3550  
the 131st General Assembly, as amended by Sub. H.B. 390 and S.B. 3551  
310, both of the 131st General Assembly, be amended to read as 3552  
follows: 3553

**Sec. 273.30. LOCAL PARKS PROJECTS** 3554

The amount reappropriated for appropriation item C725E2, 3555  
Local Parks Projects, shall be equal to the amount of all 3556  
unreleased local parks projects and allowable administrative 3557  
costs specified in this section. 3558

Of the foregoing appropriation item C725E2, Local Parks 3559  
Projects, \$50,000 plus an amount equal to two per cent of the 3560  
projects listed may be used by the Department of Natural 3561  
Resources for the administration of local projects, unless 3562  
released prior to ~~the effective date of this amendment~~ August 3563  
16, 2016; \$3,500,000 shall be used for the Public Square 3564

Redevelopment Project in Cleveland; \$1,500,000 shall be used for 3565  
the City of Cleveland - Lakefront Access Project; \$1,000,000 3566  
shall be used for the Middletown River Center; \$500,000 shall be 3567  
used for the New Economy Neighborhood - Phase II; \$400,000 shall 3568  
be used for the City of Sylvania River Trail; \$250,000 shall be 3569  
used for the Muskingum River Lock and Dam; \$250,000 shall be 3570  
used for the City of Toledo Promenade Park; \$250,000 shall be 3571  
used for the Montgomery County Agricultural Facility 3572  
Improvements; ~~\$191,000 shall be used for Deerfield Township-~~ 3573  
~~Simpson Creek Erosion Mitigation and Bank Control;~~ \$165,000 3574  
shall be used for the Fredricktown Bike Path; \$100,000 shall be 3575  
used for PASA Field Lighting; \$100,000 shall be used for the 3576  
Euclid Beach Pier; \$100,000 shall be used for the Liberty Park 3577  
Expansion - Twinsburg; \$100,000 shall be used for the Mudbrook 3578  
Trail and Greenway Project; \$100,000 shall be used for the Ohio 3579  
to Erie Trail; \$90,000 shall be used for Addyston Park 3580  
Improvements; \$75,000 shall be used for Scippo Creek 3581  
Conservation; \$75,000 shall be used to support Hazel Woods Park; 3582  
\$60,000 shall be used for the Josiah Hedges Park Trail of 3583  
Tiffin; \$45,000 shall be used for the Bruce L. Chapin Bridge - 3584  
Northcoast Inland Trail; \$35,000 shall be used for the ASK 3585  
Playground; \$30,000 shall be used for the Round Town Bike Trail; 3586  
\$25,000 shall be used for the Newbury Veterans' Memorial Park; 3587  
and \$10,000 shall be used for Village of Albany Bike Paths. 3588

**Section 23.** That existing Section 273.10 of Am. S.B. 260 3589  
of the 131st General Assembly, as amended by Sub. H.B. 390 and 3590  
S.B. 310, both of the 131st General Assembly, is hereby 3591  
repealed. 3592

**Section 24.** That Section 239.10 of S.B. 310 of the 131st 3593  
General Assembly, as amended by Sub. H.B. 390 of the 131st 3594  
General Assembly, be amended to read as follows: 3595

<b>Sec. 239.10. FCC FACILITIES CONSTRUCTION COMMISSION</b>		3596
Lottery Profits Education Fund (Fund 7017)		3597
C23014 Classroom Facilities Assistance	\$ 50,000,000	3598
Program - Lottery Profits		3599
TOTAL Lottery Profits Education Fund	\$ 50,000,000	3600
Public School Building Fund (Fund 7021)		3601
C23001 Public School Buildings	\$ 100,000,000	3602
TOTAL Public School Building Fund	\$ 100,000,000	3603
Administrative Building Fund (Fund 7026)		3604
C23016 Energy Conservation Projects	\$ 2,000,000	3605
C230E5 State Agency Planning/Assessment	\$ 1,500,000	3606
TOTAL Administrative Building Fund	\$ 3,500,000	3607
Cultural and Sports Facilities Building Fund (Fund 7030)		3608
C23023 OHS - Ohio History Center	\$ 1,000,000	3609
Exhibit Replacement		3610
C23024 OHS - Statewide Site Exhibit	\$ 750,000	3611
Renovation		3612
C23025 OHS - Statewide Site Repairs	\$ 1,050,410	3613
C23028 OHS - Basic Renovations and	\$ 1,000,000	3614
Emergency Repairs		3615
C23030 OHS - Rankin House State Memorial	\$ 393,250	3616
C23031 OHS - Harding Home State Memorial	\$ 1,354,559	3617
C23032 OHS - Ohio Historical Center	\$ 1,007,370	3618
Rehabilitation		3619

C23033 OHS - Stowe House State Memorial	\$ 1,028,500	3620
C23045 OHS - Lockington Locks Stabilization	\$ 513,521	3621
C23051 Tecumseh Theater Opera House	\$ 50,000	3622
Restoration		3623
C23057 OHS - Online Portal to Ohio's	\$ 850,000	3624
Heritage		3625
C23083 Stan Hywet Hall and Gardens	\$ 250,000	3626
Manor House		3627
C23098 Twin City Opera House	\$ 100,000	3628
C230AA Cleveland Grays Armory Museum	\$ 350,000	3629
C230AB Cleveland Music Hall	\$ 400,000	3630
C230AC Cleveland Zoological Society	\$ 200,000	3631
C230AD Saint Luke's Pointe	\$ 200,000	3632
C230AE Variety Theatre	\$ 250,000	3633
C230AF Fairview Park Bain Park Cabin	\$ 70,000	3634
C230AG Darke County Historical Society	\$ 150,000	3635
Garst Museum Parking Lot		3636
C230AH Longtown Clemens Farmstead Museum	\$ 90,000	3637
C230AJ Auglaize Village Mansfield Museum	\$ 125,000	3638
and Train Depot		3639
C230AK Sandusky State Theatre	\$ 750,000	3640
C230AL Fairfield Decorative Arts Center	\$ 60,000	3641
C230AM General Sherman House Museum	\$ 100,000	3642
C230AN Villages of Millersport and	\$ 250,000	3643

Buckeye Lake		3644
C230AP Fayette County Museum	\$ 25,000	3645
C230AQ Aminah Robinson Cultural Arts and Community Center	\$ 150,000	3646 3647
C230AR COSI Building Exhibit Expansion	\$ 5,000,000	3648
C230AS Renovations of the Lincoln Theatre	\$ 300,000	3649
C230AT Motts Military Museum and 9-11 Memorial	\$ 50,000	3650 3651
C230AU Charleen and Charles Hinson Amphitheater	\$ 1,000,000	3652 3653
C230AV Veterans Memorial for Senecaville	\$ 15,000	3654
C230AW Carnegie Center of Columbia - Tusculum Renovation	\$ 131,000	3655 3656
C230AX Cincinnati Shakespeare Company	\$ 750,000	3657
C230AY Ensemble Theatre Cincinnati	\$ 100,000	3658
C230AZ Madcap Productions - New Madcap Puppet Theater	\$ 200,000	3659 3660
C230B1 Karamu House 2.0	\$ 800,000	3661
C230BA Riverbend and Taft Theater	\$ 85,000	3662
C230BB Golf Manor Volunteer Park Outdoor Amphitheater	\$ 45,000	3663 3664
C230BC Native American Museum of Mariemont	\$ 400,000	3665
C230BD Hancock County Sports Hall of Fame	\$ 15,000	3666
C230BE Four Corners Heritage Center	\$ 100,000	3667

Historic Structure		3668
C230BF Malinta Ohio Historical Site	\$ 19,000	3669
Rehabilitation		3670
C230BG William Scott House	\$ 110,000	3671
C230BH Loudonville Opera House Renovations	\$ 250,000	3672
C230BJ Oak Hill Liberty Theatre	\$ 100,000	3673
C230BK Knox County Memorial Theatre	\$ 150,000	3674
C230BL Fairport Harbor Lighthouse Project	\$ 200,000	3675
C230BM Lake County History Center	\$ 250,000	3676
Rehab Project		3677
C230BN Ro-Na Theater Performing Arts Center	\$ 200,000	3678
C230BP Weathervane Playhouse Renovations	\$ 50,000	3679
C230BQ Logan County Veterans Memorial	\$ 300,000	3680
Hall Restoration		3681
C230BR Amherst Historical Water Tower	\$ 40,000	3682
Project		3683
C230BS Elyria Pioneer Plaza	\$ 75,000	3684
C230BT LaGrange Township Historic Fire	\$ 32,000	3685
Station		3686
C230BU Lorain Palace Theatre and Civic	\$ 150,000	3687
Center Rehabilitation		3688
C230BV Downtown Toledo Music Hall	\$ 400,000	3689
C230BW Toledo Museum of Art Polishing	\$ 1,500,000	3690
the Gem Project		3691

C230BX Plain City Restoration of Historic Clock Tower	\$ 30,000	3692 3693
C230BY Homerville Community Center Expansion	\$ 100,000	3694 3695
C230BZ Medina County Historical Society	\$ 100,000	3696
C230CA Fort Recovery Historical Society	\$ 75,000	3697
C230CB Boonshoft Museum of Discovery	\$ 1,000,000	3698
C230CC Dayton History Heritage Center of Regional Leadership	\$ 1,500,000	3699 3700
C230CD Dayton Project M & M	\$ 550,000	3701
C230CE Trotwood Community Center	\$ 250,000	3702
C230CF Zanesville Community Theater	\$ 75,000	3703
C230CG John Paulding Historical Museum Expansion	\$ 30,000	3704 3705
C230CH Mt. Perry Scenic Railroad Structure Renovations	\$ 125,000	3706 3707
C230CJ Perry County Opera House / Community Center	\$ 50,000	3708 3709
C230CK Circleville Memorial Hall	\$ 150,000	3710
C230CL Everts Community & Arts Center	\$ 200,000	3711
C230CM Waverly Old Children's Home Renovation	\$ 20,000	3712 3713
C230CN Garrettsville Buckeye Block Community Theatre	\$ 700,000	3714 3715
C230CP Historic Hiram Hayden Auditorium	\$ 375,000	3716

C230CR Kent Stage Theater Restoration	\$ 450,000	3717
Project		3718
C230CS Mantua Township Historic Bell Tower	\$ 140,000	3719
C230CT Windham Veterans Memorial Plaque	\$ 12,000	3720
C230CU North Central Ohio Industrial Museum	\$ 100,000	3721
C230CV Majestic Theatre Renovation	\$ 750,000	3722
Project Phase II		3723
C230CW Seneca County Museum	\$ 50,000	3724
C230CX Arts In Stark	\$ 355,000	3725
C230CY City of Canton Central Plaza	\$ 100,000	3726
Memorial Statues		3727
C230CZ McKinley Presidential Museum	\$ 135,000	3728
C230DA Jackson North Park Amphitheater	\$ 1,000,000	3729
C230DB Five Oaks Historic Home	\$ 350,000	3730
C230DC Massillon Museum	\$ 1,500,000	3731
C230DD 1893 Genoa Schoolhouse Restoration	\$ 57,000	3732
C230DE Melscheimer Schoolhouse Restoration	\$ 15,000	3733
C230DF Bud and Susie Rogers Garden	\$ 400,000	3734
C230DG The Courtyard at East Woods	\$ 90,000	3735
C230DH W.D. Packard Music Hall Elevator	\$ 200,000	3736
C230DJ Tuscarawas County Cultural Arts	\$ 500,000	3737
Center		3738
C230DK Zoar Bicentennial Village	\$ 12,000	3739
C230DL Marysville Avalon Theatre	\$ 300,000	3740

Renovations		3741
C230DM Convoy Opera House	\$ 60,000	3742
C230DN Van Wert Historical Society Museum	\$ 112,000	3743
C230DP Wassenberg Art Center	\$ 175,000	3744
C230DR Warren County Historical Society Handicap Entrance Project	\$ 190,000	3745 3746
C230DS Smithville Community Historical Society	\$ 50,000	3747 3748
C230DT Wayne County Buckeye Agricultural Museum & Education Center	\$ 400,000	3749 3750
C230DU Kister Water Mill and Education Center	\$ 200,000	3751 3752
C230DV Wayne Center for the Arts	\$ 150,000	3753
C230DW West Liberty Town Hall Opera House	\$ 150,000	3754
C230DX Medina City Parking Deck	\$ 1,000,000	3755
C230DY Cincinnati Zoo Cheetah Run & Encounter	\$ 250,000	3756 3757
C230DZ Columbus Zoo - Asia Quest	\$ 250,000	3758
C230EA Cleveland Museum of Art	\$ 1,100,000	3759
C230EB Unionville Tavern Rehabilitation - Phase I Exterior	\$ 160,000	3760 3761
C230EC Triumph of Flight	\$ 250,000	3762
C230ED OHS - Historical Center/Ohio Village Buildings	\$ 300,000	3763 3764

C230EG	Parma Heights Cassidy Theatre Cultural Center	\$ 50,000	3765 3766
<u>C230EH</u>	<u>Warren County Historical Society</u>	<u>\$ 116,000</u>	3767
C230H2	Cozad Bates House	\$ 70,000	3768
C230J4	Cleveland Museum of Natural History	\$ 3,300,000	3769
C230K1	Historic Strand Theatre Renovation	\$ 175,000	3770
C230K9	Washington Court House Auditorium	\$ 100,000	3771
C230L5	CAPA's Renovations of the Palace Theatre	\$ 250,000	3772 3773
C230L7	Sauder Village Experience	\$ 500,000	3774
C230L9	Ariel Theatre	\$ 200,000	3775
C230M3	Geauga Lyric Theater Guild	\$ 200,000	3776
C230M6	Cincinnati Art Museum	\$ 750,000	3777
C230M8	Cincinnati Zoo	\$ 1,750,000	3778
C230N1	Cincinnati Music Hall	\$ 500,000	3779
C230N8	Steubenville Grand Theatre Restoration Project	\$ 75,000	3780 3781
C230N9	South Leroy Meeting House Restoration	\$ 50,000	3782 3783
C230P1	Fine Arts Association Facility Expansion/Renovation	\$ 650,000	3784 3785
C230Q1	Imagination Station	\$ 200,000	3786
C230Q3	Columbus Zoo - Entry Village Guest Services Improvements	\$ 500,000	3787 3788

C230Q7 Butler Institute of American Art	\$ 500,000	3789
C230Q8 Henry H. Stambaugh Auditorium	\$ 500,000	3790
C230Q9 Marion Palace Theatre	\$ 100,000	3791
C230R1 Bradford Railway Museum	\$ 75,000	3792
C230R7 Dayton Art Institute's Centennial - Preservation & Accessibility	\$ 1,000,000	3793 3794 3795
C230T2 John Brown House and Grounds Restoration	\$ 250,000	3796 3797
C230T3 Hale Farm & Village Capital Improvement Project	\$ 100,000	3798 3799
C230U2 Folger Home of Avon Lake	\$ 75,000	3800
C230U3 DeYor Performing Arts Center Heating and Cooling	\$ 1,250,000	3801 3802
C230W7 OHS - Lundy House Restoration	\$ 409,370	3803
C230W8 OHS - Cedar Bog Improvements	\$ 193,600	3804
C230W9 OHS - Hayes Center Improvements	\$ 290,400	3805
C230X1 OHS - Site Energy Conservation	\$ 239,580	3806
C230X2 OHS - Collections Storage Facility Object Evaluation	\$ 400,000	3807 3808
C230X5 OHS - State Archives Shelving	\$ 3,000,000	3809
C230X6 OHS - Fort Ancient Earthworks	\$ 219,440	3810
C230Y1 Meigs Township Veterans Monument	\$ 5,000	3811
C230Y2 Serpent Mound	\$ 50,000	3812

C230Y3 Allen County Museum	\$ 100,000	3813
C230Y4 Schine's Theater Restoration	\$ 300,000	3814
C230Y5 Hayesville Opera House	\$ 20,000	3815
C230Y6 Ashtabula Maritime and Surface Transportation Museum	\$ 100,000	3816 3817
C230Y7 Ashtabula Covered Bridge Festival Entertainment Pavilion	\$ 100,000	3818 3819
C230Y8 Armstrong Air and Space Museum and STEM Education Center	\$ 900,000	3820 3821
C230Y9 Gaslight Theatre Building Renovation Project	\$ 300,000	3822 3823
C230Z1 Caroline Scott Harrison Statue	\$ 75,000	3824
C230Z2 City of Trenton Amphitheatre Cover	\$ 50,000	3825
C230Z3 Historic Batavia Armory	\$ 300,000	3826
C230Z4 Columbiana County Bowstring Arch Bridge Rehabilitation	\$ 200,000	3827 3828
C230Z5 Coshocton Planetarium	\$ 75,000	3829
C230Z6 Bedford Historical Society	\$ 100,000	3830
C230Z7 Historical Society of Broadview Heights	\$ 150,000	3831 3832
C230Z8 Brooklyn John Frey Park	\$ 90,000	3833
C230Z9 Chagrin Falls Center Community Arts	\$ 600,000	3834
TOTAL Cultural and Sports Facilities Building Fund	\$ <del>63,415,000</del>	3835
	<u>63,531,000</u>	3836

School Building Program Assistance Fund (Fund 7032)		3837
C23002 School Building Program Assistance	\$ 500,000,000	3838
TOTAL School Building Program Assistance Fund	\$ 500,000,000	3839
TOTAL ALL FUNDS	\$ <del>716,915,000</del>	3840
	<u>717,031,000</u>	3841
<hr/>		
STATE AGENCY PLANNING/ASSESSMENT		3842
The foregoing appropriation item C230E5, State Agency		3843
Planning/Assessment, shall be used by the Facilities		3844
Construction Commission to provide assistance to any state		3845
agency for assessment, capital planning, and maintenance		3846
management.		3847
SCHOOL BUILDING PROGRAM ASSISTANCE		3848
The foregoing appropriation item C23002, School Building		3849
Program Assistance, shall be used by the School Facilities		3850
Commission to provide funding to school districts that receive		3851
conditional approval from the Commission pursuant to Chapter		3852
3318. of the Revised Code.		3853
<b>Section 25.</b> That existing Section 239.10 of S.B. 310 of		3854
the 131st General Assembly, as amended by Sub. H.B. 390 of the		3855
131st General Assembly, is hereby repealed.		3856
<b>Section 26.</b> That Section 221.10 of S.B. 310 of the 131st		3857
General Assembly, as amended by Sub. H.B. 390 of the 131st		3858
General Assembly, be amended to read as follows:		3859
<b>Sec. 221.10.</b> MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION		3860
SERVICES		3861
Mental Health Facilities Improvement Fund (Fund 7033)		3862

C58001 Community Assistance Projects	\$ 12,000,000	3863
C58007 Infrastructure Renovations	\$ 21,310,000	3864
C58021 Providence House	\$ 100,000	3865
C58024 Bellefaire Jewish Children's Home	\$ 550,000	3866
C58026 Cocoon Emergency Shelter	\$ 800,000	3867
C58028 Child Focus, Inc.	\$ 415,000	3868
C58029 CHOICES for Victims of Domestic Violence Campaign	\$ 500,000	3869 3870
C58030 Family Services of Northwest Ohio Adult Crisis Stabilization Unit	\$ 100,000	3871 3872
C58031 Glenbeigh Hospital Multipurpose Building	\$ 400,000	3873
C58032 OhioGuidestone Residential Treatment Building Renovation	\$ 350,000	3874 3875
C58033 Salvation Army of Greater Cleveland Harbor Light Complex	\$ 350,000	3876 3877
C58034 Greenville East Main Street Recovery Center	\$ 25,000	3878
C58035 Columbus Briggsdale Apartments - Phase II	\$ 250,000	3879
C58036 The Buckeye Ranch, Inc.	\$ 100,000	3880
C58037 Expansion of Lettuce Work	\$ 250,000	3881
C58038 Ravenwood Mental Health Facility Expansion	\$ 500,000	3882
C58039 Cincinnati Center for Addiction Treatment Expansion	\$ 2,000,000	3883 3884

C58040 Painesville Mental Health Services Agency	\$ 200,000	3885
C58041 Tri-County Board of Recovery and		3886
Mental Health Services	\$ 500,000	3887
C58042 McKinley Hall Renovation	\$ 75,000	3888
C58043 Glenway Outpatient Opiate Facility	\$ 200,000	3889
C58044 Alvis Women Community Reentry Project	\$ 50,000	3890
C58045 Daybreak Youth Shelter and Employment Center	\$ 250,000	3891
<u>C58046 Summer Entrepreneurial Experience and</u>	<u>\$ 100,000</u>	3892
<u>    Knowledge</u>		3893
TOTAL Mental Health Facilities Improvement Fund	\$ <del>41,275,000</del>	3894
	<u>41,375,000</u>	3895
TOTAL ALL FUNDS	\$ <del>41,275,000</del>	3896
	<u>41,375,000</u>	3897
COMMUNITY ASSISTANCE PROJECTS		3898
The foregoing appropriation for the Department of Mental		3899
Health and Addiction Services, C58001, Community Assistance		3900
Projects, may be used for facilities constructed or to be		3901
constructed pursuant to Chapter 340., 5119., 5123., or 5126. of		3902
the Revised Code or the authority granted by section 154.20 of		3903
the Revised Code and the rules issued pursuant to those chapters		3904
and that section and shall be distributed by the Department of		3905
Mental Health and Addiction Services subject to Controlling		3906
Board approval.		3907
<b>Section 27.</b> That existing Section 221.10 of S.B. 310 of		3908
the 131st General Assembly, as subsequently amended by Sub. H.B.		3909

390 of the 131st General Assembly, is hereby repealed. 3910

**Section 28.** The General Assembly, applying the principle 3911  
stated in division (B) of section 1.52 of the Revised Code that 3912  
amendments are to be harmonized if reasonably capable of 3913  
simultaneous operation, finds that the following sections, 3914  
presented in this act as composites of the sections as amended 3915  
by the acts indicated, are the resulting versions of the 3916  
sections in effect prior to the effective date of the sections 3917  
as presented in this act: 3918

Section 5739.02 of the Revised Code as amended by Am. Sub. 3919  
H.B. 64, Sub. H.B. 390, and Sub. S.B. 172, all of the 131st 3920  
General Assembly. 3921

Section 273.30 of Am. Sub. S.B. 260 of the 131st General 3922  
Assembly as amended by Sub. H.B. 390 and S.B. 310, both of the 3923  
131st General Assembly. 3924