

As Passed by the Senate

131st General Assembly

Regular Session

2015-2016

Am. 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

Senators Bacon, Coley, Eklund, Faber, Hite, Hughes, Jones, Peterson, Sawyer, Seitz, Tavares, Thomas, Williams

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, 3333.93, 3345.202, 5709.084, 5717.04, 3
5726.01, 5727.111, and 5739.02; to enact 4
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, 3333.93, 24
3345.202, 5709.084, 5717.04, 5726.01, 5727.111, and 5739.02 be 25
amended and sections 117.464, 117.465, 3333.172, and 3345.203 of 26
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
shall not include review or evaluation of an institution's
academic performance. 61
62
63

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

Sec. 117.461. Every state agency or state institution of
higher education audited pursuant to section 117.46 of the 68
Revised Code shall accept comments regarding the performance 69
audit from interested parties. The comment period shall begin on 70
the day following the release date of the audit and shall 71
conclude at the end of the fourteenth day following the release 72
date. The agency or institution shall make all comments 73
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- 134
equivalent enrollment is greater than five thousand but not more 135
than thirty thousand; 136

(3) Three hundred fifty thousand dollars, if full-time- 137
equivalent enrollment is greater than thirty thousand. 138

Sec. 117.465. The cost of a performance audit under 139
section 117.46 of the Revised Code may exceed the limits imposed 140
under section 117.464 of the Revised Code on agreement between 141
the auditor of state and the state university or college being 142
audited. 143

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,~~ local public office, 163
or state institution of higher education may request from the 164
auditor of state a loan from the fund created in section 117.47 165
of the Revised Code to pay the auditor of state for a 166
performance audit. The amount loaned shall be the amount charged 167
by the auditor of state for a performance audit under division 168
(B) of this section. 169

(B) The amount charged for a performance audit of a state 170
agency or state institution of higher education shall be the 171
same as the amount charged for an audit under division (A) (2) of 172
section 117.13 of the Revised Code. The amount charged for a 173
performance audit of a local public office shall be the same as 174
the amount charged for an audit under division (C) (1) of section 175
117.13 of the Revised Code. 176

The amount charged for a performance audit shall include 177
interest on the amount loaned, accrued from the date the audit 178
is completed until the date payment is received by the auditor 179
of state. The interest rate shall be equivalent to the average 180
of the monthly yields for the state treasury asset reserve fund 181
for the time period during which the interest is accruing. 182

(C) The auditor of state shall provide each state agency 183
 ~~or,~~ local public office, or state institution of higher 184
education that receives a loan under this section with a 185
statement of the amount due from the agency ~~or,~~ office, or 186
institution for services performed by the auditor of state, as 187
well as the date on which payment is due to the auditor of 188
state. A local public office's statement shall include the 189

percentage of the total cost chargeable to each fund subject to 190
the performance audit. Payment for a performance audit shall be 191
due one year after the audit is completed. 192

(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 fuel.	277 278
(6) "Conversion parts and equipment" shall not include parts and equipment that have previously been used to modify or retrofit another traditional fuel vehicle.	279 280 281
<u>(7) "Person" includes a political subdivision of this state.</u>	282 283
(B) The director of environmental protection shall administer an alternative fuel vehicle conversion program under which the director may make grants to a person that purchases one or more new alternative fuel vehicles or converts one or more traditional fuel vehicles into alternative fuel vehicles.	284 285 286 287 288
(C) The director shall adopt rules in accordance with Chapter 119. of the Revised Code that are necessary for the administration of the alternative fuel vehicle conversion program. The rules shall establish all of the following:	289 290 291 292
(1) An application form and procedures governing the process for applying to receive a grant under the program;	293 294
(2) The maximum grant amount allowed per alternative fuel vehicle, which shall equal the lesser of fifty per cent of the adjusted purchase price of the new alternative fuel vehicle or of the cost of the conversion parts and equipment, as applicable, or twenty-five thousand dollars;	295 296 297 298 299
(3) The limit on the total amount of grants allowed to a person that purchases or converts multiple alternative fuel vehicles, which shall equal four hundred thousand dollars;	300 301 302
(4) A requirement that each grant recipient attest that, of the total number of miles that the recipient or any employee	303 304

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. 3333.172. (A) The chancellor of higher education may 359
endorse the midwest student exchange program of the midwestern 360
higher education compact in order to permit state institutions 361
of higher education, as defined in section 3345.011 of the 362
Revised Code, and nonprofit institutions that have been issued 363
certificates of authorization pursuant to Chapter 1713. of the 364

Revised Code to participate in the program. 365

(B) If the chancellor endorses the program, a state 366
institution of higher education or a nonprofit institution may 367
participate in the program as long as its board of trustees 368
adopts a resolution setting forth both of the following: 369

(1) The amount a participating student will be charged for 370
instructional and general fees, provided that amount is in 371
compliance with the program; 372

(2) The parameters for each student to participate in the 373
program including any limitation on the number of students 374
enrolled under the program and admission requirements for 375
participation in the program. 376

(C) A state institution of higher education that 377
participates in the program shall not receive state share of 378
instruction funds for any student enrolled in the institution 379
under the program, and the institution shall report the student 380
to the chancellor as a nonresident student. 381

Sec. 3333.93. (A) As used in this section: 382

(1) "Eligible student" means a student who is enrolled in 383
a public or private institution and is pursuing a qualifying 384
degree, certification, or license. 385

(2) "In-demand job" means a job that is determined to be 386
in demand in this state and its regions under section 6301.11 of 387
the Revised Code. 388

(3) "Public or private institution" means any of the 389
following: 390

(a) A state institution of higher education, as defined in 391
section 3345.011 of the Revised Code; 392

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

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

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

(B) The workforce grant program is hereby established. Under the program, the chancellor of higher education shall ~~award grants~~ disburse grant funds to a public or private institution, in which eligible students are enrolled, to make awards to those eligible students.

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

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

(D) The chancellor shall adopt rules regarding the

operations of the grant program, including all of the following:	422
(1) Application procedures;	423
(2) The method for selecting grant recipients that shall include both of the following:	424
(a) An assessment of an applicant's need for financial aid, including sources of income and other financial aid the applicant has been awarded;	425
(b) An analysis of whether the degree, certification, or license that is being pursued by an applicant is a qualifying degree, certification, or license.	426
(3) Milestones that must be attained by a grant recipient in order to continue to receive a grant under this section, including spending thirty to ninety days in a workplace where the degree, certification, or license that is being pursued by the grant recipient is required for employment or participating in a cooperative or internship program in a workplace where the degree, certification, or license that is being pursued by the grant recipient is required for employment;	427
(4) Other requirements that must be completed by a grant recipient, including both of the following:	428
(a) The completion of curriculum that includes skills needed by employers;	429
(b) The completion of counseling regarding the proper management of student loans and how to minimize the amount of student loan debt.	430
(5) The method for determining the distribution of a grant to a grant recipient, including both of the following:	431
	432
	433
	434
	435
	436
	437
	438
	439
	440
	441
	442
	443
	444
	445
	446
	447
	448

(a) The amount of each disbursement;	449
(b) The schedule for making disbursements to a grant	450
recipient <u>through the public or private school in which the</u>	451
<u>recipient is enrolled.</u>	452
(6) Establishing a procedure for a public or private	453
institution to take disciplinary action against a student who	454
fails to continue in an academic program leading to a qualifying	455
degree, certification, or license after receiving a grant,	456
including determining appropriate reimbursements.	457
(E) The department of higher education, in consultation	458
with the department of education, shall establish a procedure	459
for training and outreach for school counselors to allow them to	460
distribute information to high school students in this state	461
regarding the jobs that are determined to be in-demand jobs and	462
the educational requirements for employment in those jobs.	463
(F) The department of higher education shall solicit	464
proposals to coordinate and conduct the statewide promotion of	465
the workforce grant program through a request for proposals. The	466
department shall advertise its intent to request proposals in a	467
newspaper of general circulation in the state once a week for	468
two consecutive weeks before a date specified by the board as	469
the date on which it will begin accepting proposals. The notices	470
shall contain a general description of the subject of the	471
proposed agreement and the location where the request for	472
proposals may be obtained. The request for proposals shall	473
include the following information:	474
(1) Instructions concerning the submission of proposals;	475
(2) Information regarding communications, including how to	476
contact persons to whom questions concerning a proposal may be	477

directed;	478
(3) A description of the performance criteria that will be used to evaluate a proposal;	479 480
(4) The relative importance of each evaluation criterion;	481
(5) Any terms or conditions of the proposed contract.	482
After the date specified for receiving proposals, the department shall evaluate submitted proposals. The department may discuss a respondent's proposal with that respondent to clarify or revise a proposal or the terms of the agreement. After reviewing the proposals, the department may enter into a written agreement with one of the respondents to administer the statewide promotion of the program.	483 484 485 486 487 488 489
(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:	490 491 492
(1) Develop a methodology for collecting all of the following information:	493 494
(a) The total number of grants awarded to eligible students;	495 496
(b) The total grant amount awarded to each grant recipient;	497 498
(c) The job field and occupation a grant recipient holds twelve months following the completion of a program;	499 500
(d) The income level of each grant recipient.	501
(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	502 503 504

section. 505

(3) Submit a report to the governor and the general 506
assembly describing the results of the analysis required under 507
division (G) of this section not later than December 31, 2018. 508

Sec. 3345.202. (A) As used in this section, "state 509
university or college" has the same meaning as in division (A) 510
(1) of section 3345.12 of the Revised Code. 511

(B) The board of trustees of a state university or college 512
may provide insurance coverages, in any amount authorized by the 513
board, protecting the state university or college, the members 514
of the board, the officers and employees of the state university 515
or college, or other persons authorized by the board, or any one 516
or more of them, against loss or liability that arises or is 517
claimed to have arisen from acts or omissions while acting 518
within the scope of their employment or official 519
responsibilities or while engaged in activities at the request 520
or direction, or for the benefit, of the state university or 521
college. 522

Such coverage may be provided in any one or more of the 523
following ways: 524

(1) The purchase of a policy or policies of liability 525
insurance from an insurer or insurers licensed to do business in 526
this state; 527

(2) Establishment or participation in a program of self- 528
insurance, by trust or in any other manner the board considers 529
prudent. Any self-insurance program shall file annually, with 530
the superintendent of insurance, a report certified by a 531
competent property and casualty actuary. The superintendent of 532
insurance shall review such report. If such a self-insurance 533

program has more than a single college or university 534
participant, all participants shall be provided with the annual 535
actuarial reports of the program. 536

(3) Establishment of or participation in a captive 537
insurance company that is licensed to do business in this state, 538
another state, or a foreign country; 539

(4) Establishment of, or participation in, a joint self- 540
insurance pool under section 3345.203 of the Revised Code. 541

(C) Insurance coverages under division (B) (1), (2), ~~or~~ 542
(3), or (4) of this section may include coverage for the defense 543
or costs of defense or settlement, including attorney's fees, of 544
any covered person or entity and be paid for from any funds 545
under the control of the state university or college. 546

(D) Provision of any insurance coverage under divisions 547
(B) (1) to (3) of this section is not a waiver of any immunity or 548
defense available to the state university or college or to any 549
covered person or entity. 550

Sec. 3345.203. (A) As used in this section: 551

(1) "Claims expenses" means payment of judgments, 552
settlement of claims, expense, loss, and damage. 553

(2) "State university or college" has the same meaning as 554
in section 3345.12 of the Revised Code. 555

(B) Regardless of whether a state university or college 556
secures insurance coverages under division (B) (1), (2), or (3) 557
of section 3345.202 of the Revised Code, the board of trustees 558
of the state university or college may join with other state 559
universities or colleges in establishing and maintaining a joint 560
self-insurance pool to do both of the following: 561

(1) Provide for payment of claims expenses that arise, or 562
are claimed to have arisen, from an act or omission of the state 563
university or college or any of its employees or other persons 564
authorized by the board while doing either of the following: 565

(a) Acting in the scope of their employment or official 566
responsibilities; 567

(b) Being engaged in activities undertaken at the request 568
or direction, or for the benefit, of the state university or 569
college. 570

(2) Indemnify or hold harmless the state university's or 571
college's employees against such loss or damage. 572

The joint self-insurance pool shall be pursuant to a 573
written agreement and to the extent that the board considers the 574
pool to be necessary. 575

(C) All of the following apply to a joint self-insurance 576
pool under this section: 577

(1) The funds shall be reserved as are necessary, in the 578
exercise of sound and prudent actuarial judgment, to cover 579
potential state university or college and employee liabilities, 580
loss, and damage. A report of aggregate amounts so reserved and 581
aggregate disbursements made from such funds shall be prepared 582
and maintained in the office of the pool administrator described 583
in division (C) (2) of this section. The report shall be prepared 584
and maintained not later than ninety days after the close of the 585
pool's fiscal year. 586

The report required by this division shall include, but 587
not be limited to, the aggregate of disbursements made for the 588
administration of the pool, including claims paid, costs of the 589
legal representation of state universities or colleges and 590

employees, and fees paid to consultants. The report also shall 591
be accompanied by a written report of a member of the American 592
academy of actuaries certifying whether the amounts reserved 593
conform to the requirements of this division, are computed in 594
accordance with accepted loss reserving standards, and are 595
fairly stated in accordance with sound loss reserving 596
principles. 597

The pool administrator described in division (C) (2) of 598
this section shall make the report required by this division 599
available for inspection by any person at all reasonable times 600
during regular business hours. Upon the request of such person, 601
the pool administrator shall make copies of the report available 602
at cost within a reasonable period of time. The report required 603
by this division is in lieu of the records required by division 604
(A) of section 149.431 of the Revised Code. 605

(2) The board of trustees establishing a joint self- 606
insurance pool may award a contract, without the necessity of 607
competitive bidding, to a pool administrator for purposes of 608
administration of the joint self-insurance pool. A "pool 609
administrator" may be any person, political subdivision, limited 610
liability company organized under Chapter 1705. of the Revised 611
Code, nonprofit corporation organized under Chapter 1702. of the 612
Revised Code, or regional council of governments created under 613
Chapter 167. of the Revised Code. The board shall not enter into 614
such a contract without full, prior, public disclosure of all 615
terms and conditions. The disclosure shall include, at a 616
minimum, a statement listing all representations made in 617
connection with any possible savings and losses resulting from 618
the contract, and potential liability of any state university or 619
college or employee. The proposed contract and statement shall 620
be disclosed and presented at a meeting of the board of trustees 621

of the state university or college prior to the meeting at which 622
the board of trustees of the state university or college 623
authorizes the contract. 624

(3) A joint self-insurance pool shall include a contract 625
with a member of the American academy of actuaries for the 626
preparation of the written evaluation of the reserve funds 627
required under division (C) (1) of this section. 628

(4) A joint self-insurance pool may allocate the costs of 629
funding the pool among the funds or accounts in the treasuries 630
of the state universities or colleges on the basis of their 631
relative exposure and loss experience. A joint self-insurance 632
program may require any deductible under the program to be paid 633
from funds or accounts in the treasury of the state university 634
or college from which a loss was directly attributable. 635

(D) Two or more state universities or colleges may also 636
authorize the establishment and maintenance of a joint risk- 637
management program, including but not limited to the employment 638
of risk managers and consultants, for the purpose of preventing 639
and reducing the risks covered by insurance, self-insurance, or 640
joint self-insurance programs. A joint risk-management program 641
shall not include fidelity, surety, or guarantee bonding. 642

(E) A state university or college is not liable under a 643
joint self-insurance pool for any amount in excess of amounts 644
payable pursuant to the written agreement for the participation 645
of the state university or college in the joint self-insurance 646
pool. Under a joint self-insurance pool agreement a state 647
university or college may, to the extent permitted under the 648
written agreement, assume the risks of any other state 649
university or college, including the indemnification of its 650
employees. A joint self-insurance pool, established under this 651

section, is deemed a separate legal entity for the public 652
purpose of enabling the members of the joint self-insurance pool 653
to obtain insurance or to provide for a formalized, jointly 654
administered self-insurance fund for its members. An entity 655
created pursuant to this section is exempt from all state and 656
local taxes. 657

(F) (1) In the manner provided by and subject to the 658
applicable provisions of section 3345.12 of the Revised Code, 659
any state university or college may issue obligations and may 660
also issue notes in anticipation of such obligations, pursuant 661
to a resolution of its board of trustees or other governing body 662
for the purpose of providing funds to do both of the following: 663

(a) Pay claims expenses, whether by way of a reserve or 664
otherwise; 665

(b) Pay the state university or college's portion of the 666
cost of establishing and maintaining a joint self-insurance pool 667
or to provide for the reserve in a special fund authorized by 668
division (C) (1) of this section. 669

(2) Sections 9.98 to 9.983 of the Revised Code apply to 670
bonds or notes authorized under this section. 671

(G) (1) A joint self-insurance pool, in addition to its 672
powers to provide self-insurance against any and all liabilities 673
under this chapter, may also include any one or more of the 674
following forms of property or casualty self-insurance for the 675
purpose of covering any other liabilities or risks of the 676
members of the pool: 677

(a) Public general liability, professional liability, or 678
employee liability; 679

(b) Individual or fleet motor vehicle or automobile 680

liability and protection against other liability and loss 681
associated with the ownership, maintenance, and use of motor 682
vehicles; 683

(c) Aircraft liability and protection against other 684
liability and loss associated with the ownership, maintenance, 685
and use of aircraft; 686

(d) Loss or damage to property and loss of use and 687
occupancy of property by fire, lightning, hail, tempest, flood, 688
earthquake, or snow, explosion, accident, or other risk; 689

(e) Marine, inland transportation and navigation, boiler, 690
containers, pipes, engines, flywheels, elevators, and machinery; 691

(f) Environmental impairment; 692

(g) Loss or damage by any hazard upon any other risk to 693
which state universities or colleges are subject, which is not 694
prohibited by statute or at common law from being the subject of 695
casualty or property insurance. 696

(2) A joint self-insurance pool is not an insurance 697
company. Its operation does not constitute doing an insurance 698
business and is not subject to the insurance laws of this state. 699

(H) A public official or employee of a state university or 700
college who is or becomes a member of the governing body of a 701
joint self-insurance pool in which the state university or 702
college participates is not in violation of any of the following 703
as a result of the state university or college entering into the 704
written agreement to participate in the pool or into any 705
contract with the pool; 706

(1) Division (D) or (E) of section 102.03 of the Revised 707
Code; 708

<u>(2) Division (C) of section 102.04 of the Revised Code;</u>	709
<u>(3) Section 2921.42 of the Revised Code.</u>	710
<u>(I) This section shall not be construed to affect the</u>	711
<u>ability of any state university or college to self-insure under</u>	712
<u>the authority conferred by any other section of the Revised</u>	713
<u>Code.</u>	714
<u>(J) The establishment or participation in a joint self-</u>	715
<u>insurance pool under this section shall not constitute a waiver</u>	716
<u>of any immunity or defense available to the member state</u>	717
<u>university or college or to any covered entity.</u>	718
<u>(K) (1) Both of the following shall be determined in the</u>	719
<u>court of claims pursuant to section 2743.02 of the Revised Code:</u>	720
<u>(a) Any claims or litigation relating to the</u>	721
<u>administration of a joint self-insurance pool created pursuant</u>	722
<u>to this section, including any immunities or defenses;</u>	723
<u>(b) Any claims relating to the scope of or denial of</u>	724
<u>coverage under that pool or its administration.</u>	725
<u>(2) The pool administrator described in division (C) (2) of</u>	726
<u>this section and its employees, while in the course of</u>	727
<u>administering a joint self-insurance pool under this section,</u>	728
<u>shall:</u>	729
<u>(a) Be deemed to be an instrumentality of the state for</u>	730
<u>the purposes of Chapter 2743. of the Revised Code;</u>	731
<u>(b) Be deemed to be performing a public duty, as defined</u>	732
<u>in section 2743.01 of the Revised Code; and</u>	733
<u>(c) Have the defenses to, and immunities from, civil</u>	734
<u>liability provided in section 2743.02 of the Revised Code.</u>	735

Sec. 5709.084. Real and personal property comprising a 736
convention center that is constructed or, in the case of 737
personal property, acquired, after January 1, 2010, are exempt 738
from taxation if the convention center is located in a county 739
having a population, when construction of the convention center 740
commences, of more than one million two hundred thousand 741
according to the most recent federal decennial census, and if 742
the convention center, or the land upon which the convention 743
center is situated, is owned or leased by the county. For the 744
purposes of this section, construction of the convention center 745
commences upon the earlier of issuance of debt to finance all or 746
a portion of the convention center, demolition of existing 747
structures on the site, or grading of the site in preparation 748
for construction. 749

Real and personal property comprising a convention center 750
owned by the largest city in a county having a population 751
greater than seven hundred thousand but less than nine hundred 752
thousand according to the most recent federal decennial census 753
is exempt from taxation, regardless of whether the property is 754
leased to or otherwise operated or managed by a person other 755
than the city. 756

Real and personal property comprising a convention center 757
or arena owned by a convention facilities authority in a county 758
having a population greater than one million according to the 759
most recent federal decennial census is exempt from taxation, 760
regardless of whether the property is leased to or otherwise 761
operated or managed by a person other than the convention 762
facilities authority, notwithstanding section 351.12 of the 763
Revised Code. 764

Real and personal property comprising a convention center 765

or arena owned by the largest city in a county having a 766
population greater than two hundred thirty-five thousand but 767
less than three hundred thousand according to the most recent 768
federal decennial census at the time of the construction of the 769
convention center or arena is exempt from taxation, regardless 770
of whether the property is leased to or otherwise operated or 771
managed by a person other than the city. 772

Real and personal property comprising a convention center 773
or arena owned by the city in which the convention center or 774
arena is located, and located in a county having a population 775
greater than five hundred thousand but less than six hundred 776
thousand according to the most recent federal decennial census 777
at the time of the construction of the convention center or 778
arena, is exempt from taxation, regardless of whether the 779
property is leased to or otherwise operated or managed by a 780
person other than the city. 781

As used in this section, "convention center" and "arena" 782
have the same meanings as in section 307.695 of the Revised 783
Code. 784

Sec. 5717.04. This section does not apply to any decision 785
and order of the board made pursuant to section 5703.021 of the 786
Revised Code. Any such decision and order shall be conclusive 787
upon all parties and may not be appealed. 788

The proceeding to obtain a reversal, vacation, or 789
modification of a decision of the board of tax appeals shall be 790
by appeal to the supreme court or the court of appeals for the 791
county in which the property taxed is situate or in which the 792
taxpayer resides. If the taxpayer is a corporation, then the 793
proceeding to obtain such reversal, vacation, or modification 794
shall be by appeal to the supreme court or to the court of 795

appeals for the county in which the property taxed is situate, 796
or the county of residence of the agent for service of process, 797
tax notices, or demands, or the county in which the corporation 798
has its principal place of business. In all other instances, the 799
proceeding to obtain such reversal, vacation, or modification 800
shall be by appeal to the court of appeals for Franklin county. 801

Appeals from decisions of the board determining appeals 802
from decisions of county boards of revision may be instituted by 803
any of the persons who were parties to the appeal before the 804
board of tax appeals, by the person in whose name the property 805
involved in the appeal is listed or sought to be listed, if such 806
person was not a party to the appeal before the board of tax 807
appeals, or by the county auditor of the county in which the 808
property involved in the appeal is located. 809

Appeals from decisions of the board of tax appeals 810
determining appeals from final determinations by the tax 811
commissioner of any preliminary, amended, or final tax 812
assessments, reassessments, valuations, determinations, 813
findings, computations, or orders made by the commissioner may 814
be instituted by any of the persons who were parties to the 815
appeal or application before the board, by the person in whose 816
name the property is listed or sought to be listed, if the 817
decision appealed from determines the valuation or liability of 818
property for taxation and if any such person was not a party to 819
the appeal or application before the board, by the taxpayer or 820
any other person to whom the decision of the board appealed from 821
was by law required to be sent, by the director of budget and 822
management if the revenue affected by the decision of the board 823
appealed from would accrue primarily to the state treasury, by 824
the county auditor of the county to the undivided general tax 825
funds of which the revenues affected by the decision of the 826

board appealed from would primarily accrue, or by the tax 827
commissioner. 828

Appeals from decisions of the board upon all other appeals 829
or applications filed with and determined by the board may be 830
instituted by any of the persons who were parties to such appeal 831
or application before the board, by any persons to whom the 832
decision of the board appealed from was by law required to be 833
sent, or by any other person to whom the board sent the decision 834
appealed from, as authorized by section 5717.03 of the Revised 835
Code. 836

Such appeals shall be taken within thirty days after the 837
date of the entry of the decision of the board on the journal of 838
its proceedings, as provided by such section, by the filing by 839
appellant of a notice of appeal with the court to which the 840
appeal is taken and the board. If the appeal is of a decision of 841
the board on an action originally brought under section 5717.01 842
of the Revised Code, the appellant also shall submit, at the 843
same time, a copy of the notice of appeal to the county board of 844
revision and the county auditor. If a timely notice of appeal is 845
filed by a party, any other party may file a notice of appeal 846
within ten days of the date on which the first notice of appeal 847
was filed or within the time otherwise prescribed in this 848
section, whichever is later. A notice of appeal shall set forth 849
the decision of the board appealed from and the errors therein 850
complained of. Proof of the filing of such notice with the board 851
of tax appeals shall be filed with the court to which the appeal 852
is being taken. The court in which notice of appeal is first 853
filed shall have exclusive jurisdiction of the appeal. 854

In all such appeals the commissioner or all persons to 855
whom the decision of the board appealed from is required by such 856

section to be sent, other than the appellant, shall be made 857
appellees. Unless waived, notice of the appeal shall be served 858
upon all appellees by certified mail. The prosecuting attorney 859
shall represent the county auditor in any such appeal in which 860
the auditor is a party. If the commissioner is not a party to 861
the appeal or application before the board, the supreme court or 862
a court of appeals shall not dismiss an appeal of the board's 863
decision because of the failure to make the commissioner an 864
appellee or to serve the notice of appeal to the commissioner as 865
otherwise required under this section. 866

The board, upon written demand filed by an appellant, 867
shall within thirty days after the filing of such demand file 868
with the court to which the appeal is being taken a certified 869
transcript of the record of the proceedings of the board 870
pertaining to the decision complained of and the evidence 871
considered by the board in making such decision. 872

If upon hearing and consideration of such record and 873
evidence the court decides that the decision of the board 874
appealed from is reasonable and lawful it shall affirm the same, 875
but if the court decides that such decision of the board is 876
unreasonable or unlawful, the court shall reverse and vacate the 877
decision or modify it and enter final judgment in accordance 878
with such modification. 879

The clerk of the court shall certify the judgment of the 880
court to the board, which shall certify such judgment to such 881
public officials or take such other action in connection 882
therewith as is required to give effect to the decision. The 883
"taxpayer" includes any person required to return any property 884
for taxation. 885

Any party to the appeal shall have the right to appeal 886

from the judgment of the court of appeals on questions of law, 887
as in other cases. 888

Sec. 5726.01. As used in this chapter: 889

(A) "Affiliated group" means a group of two or more 890
persons with fifty per cent or greater of the value of each 891
person's ownership interests owned or controlled directly, 892
indirectly, or constructively through related interests by 893
common owners during all or any portion of the taxable year, and 894
the common owners. "Affiliated group" includes, but is not 895
limited to, any person eligible to be included in a consolidated 896
elected taxpayer group under section 5751.011 of the Revised 897
Code or a combined taxpayer group under section 5751.012 of the 898
Revised Code. 899

(B) "Bank organization" means any of the following: 900

(1) A national bank organized and operating as a national 901
bank association pursuant to the "National Bank Act," 13 Stat. 902
100 (1864), 12 U.S.C. 21, et seq.; 903

(2) A federal savings association or federal savings bank 904
chartered under 12 U.S.C. 1464; 905

(3) A bank, banking association, trust company, savings 906
and loan association, savings bank, or other banking institution 907
that is organized or incorporated under the laws of the United 908
States, any state, or a foreign country; 909

(4) Any corporation organized and operating pursuant to 12 910
U.S.C. 611, et seq.; 911

(5) Any agency or branch of a foreign bank, as those terms 912
are defined in 12 U.S.C. 3101;— 913

~~(6) An entity licensed as a small business investment— 914~~

~~company under the "Small Business Investment Act of 1958," 72-~~ 915
~~Stat. 689, 15 U.S.C. 661, et seq.~~ 916

"Bank organization" does not include an institution 917
organized under the "Federal Farm Loan Act," 39 Stat. 360 918
(1916), or a successor of such an institution, a company 919
chartered under the "Farm Credit Act of 1933," 48 Stat. 257, or 920
a successor of such a company, an association formed pursuant to 921
12 U.S.C. 2279c-1, an insurance company, or a credit union. 922

(C) "Call report" means the consolidated reports of 923
condition and income prescribed by the federal financial 924
institutions examination council that a person is required to 925
file with a federal regulatory agency pursuant to 12 U.S.C. 161, 926
12 U.S.C. 324, or 12 U.S.C. 1817. 927

(D) "Captive finance company" means a person that derived 928
at least seventy-five per cent of its gross income for the 929
current taxable year and the two taxable years preceding the 930
current taxable year from one or more of the following 931
transactions: 932

(1) Financing transactions with members of its affiliated 933
group; 934

(2) Financing transactions with or for customers of 935
products manufactured or sold by a member of its affiliated 936
group; 937

(3) Financing transactions with or for a distributor or 938
franchisee that sells, leases, or services a product 939
manufactured or sold by a member of the person's affiliated 940
group; 941

(4) Financing transactions with or for a supplier to a 942
member of the person's affiliated group in connection with the 943

member's manufacturing business;	944
(5) Issuing bonds or other publicly traded debt	945
instruments for the benefit of the affiliated group;	946
(6) Short-term or long-term investments whereby the person	947
invests the cash reserves of the affiliated group and the	948
affiliated group utilizes the proceeds from the investments.	949
For the purposes of division (D) of this section,	950
"financing transaction" means making or selling loans, extending	951
credit, leasing, earning or receiving subvention, including	952
interest supplements and other support costs related thereto, or	953
acquiring, selling, or servicing accounts receivable, notes,	954
loans, leases, debt, or installment obligations that arise from	955
the sale or lease of tangible personal property or the	956
performance of services, and "gross income" has the same meaning	957
as in section 61 of the Internal Revenue Code and includes	958
income from transactions between the captive finance company and	959
other members of its affiliated group.	960
A person that has not been in continuous existence for the	961
two taxable years preceding the current taxable year qualifies	962
as a "captive finance company" for purposes of division (D) of	963
this section if the person derived at least seventy-five per	964
cent of its gross income for the period of its existence from	965
one or more of the transactions described in divisions (D)(1) to	966
(6) of this section.	967
"Captive finance company" does not include a small dollar	968
lender.	969
(E) "Credit union" means a nonprofit cooperative financial	970
institution organized or chartered under the laws of this state,	971
any other state, or the United States.	972

(F) "Diversified savings and loan holding company" has the 973
same meaning as in 12 U.S.C. 1467a, as that section existed on 974
January 1, 2012. 975

(G) "Document of creation" means the articles of 976
incorporation of a corporation, articles of organization of a 977
limited liability company, registration of a foreign limited 978
liability company, certificate of limited partnership, 979
registration of a foreign limited partnership, registration of a 980
domestic or foreign limited liability partnership, or 981
registration of a trade name. 982

(H) "Financial institution" means a bank organization, a 983
holding company of a bank organization, or a nonbank financial 984
organization, except when one of the following applies: 985

(1) If two or more such entities are consolidated for the 986
purposes of filing an FR Y-9, "financial institution" means a 987
group consisting of all entities that are included in the FR Y- 988
9. 989

(2) If two or more such entities are consolidated for the 990
purposes of filing a call report, "financial institution" means 991
a group consisting of all entities that are included in the call 992
report and that are not included in a group described in 993
division (H) (1) of this section. 994

(3) If a bank organization is owned directly by a 995
grandfathered unitary savings and loan holding company or 996
directly or indirectly by an entity that was a grandfathered 997
unitary savings and loan holding company on January 1, 2012, 998
"financial institution" means a group consisting only of that 999
bank organization and the entities included in that bank 1000
organization's call report, notwithstanding division (H) (1) or 1001

(2) of this section. 1002

"Financial institution" does not include a diversified 1003
savings and loan holding company, a grandfathered unitary 1004
savings and loan holding company, any entity that was a 1005
grandfathered unitary savings and loan holding company on 1006
January 1, 2012, or any entity that is not a bank organization 1007
or owned by a bank organization and that is owned directly or 1008
indirectly by an entity that was a grandfathered unitary savings 1009
and loan holding company on January 1, 2012. 1010

(I) "FR Y-9" means the consolidated or parent-only 1011
financial statements that a holding company is required to file 1012
with the federal reserve board pursuant to 12 U.S.C. 1844. In 1013
the case of a holding company required to file both consolidated 1014
and parent-only financial statements, "FR Y-9" means the 1015
consolidated financial statements that the holding company is 1016
required to file. 1017

(J) "Grandfathered unitary savings and loan holding 1018
company" means an entity described in 12 U.S.C. 1467a(c)(9)(C), 1019
as that section existed on December 31, 1999. 1020

(K) "Gross receipts" means all items of income, without 1021
deduction for expenses. If the reporting person for a taxpayer 1022
is a holding company, "gross receipts" includes all items of 1023
income reported on the FR Y-9 filed by the holding company. If 1024
the reporting person for a taxpayer is a bank organization, 1025
"gross receipts" includes all items of income reported on the 1026
call report filed by the bank organization. If the reporting 1027
person for a taxpayer is a nonbank financial organization, 1028
"gross receipts" includes all items of income reported in 1029
accordance with generally accepted accounting principles. 1030

(L) "Insurance company" means every corporation, 1031
association, and society engaged in the business of insurance of 1032
any character, or engaged in the business of entering into 1033
contracts substantially amounting to insurance of any character, 1034
or of indemnifying or guaranteeing against loss or damage, or 1035
acting as surety on bonds or undertakings. "Insurance company" 1036
also includes any health insuring corporation as defined in 1037
section 1751.01 of the Revised Code. 1038

(M) (1) "Nonbank financial organization" means every person 1039
that is not a bank organization or a holding company of a bank 1040
organization and that engages in business primarily as a small 1041
dollar lender. "Nonbank financial organization" does not include 1042
an institution organized under the "Federal Farm Loan Act," 39 1043
Stat. 360 (1916), or a successor of such an institution, an 1044
insurance company, a captive finance company, a credit union, an 1045
institution organized and operated exclusively for charitable 1046
purposes within the meaning of section 501(c) (3) of the Internal 1047
Revenue Code, or a person that facilitates or services one or 1048
more securitizations for a bank organization, a holding company 1049
of a bank organization, a captive finance company, or any member 1050
of the person's affiliated group. 1051

(2) A person is engaged in business primarily as a small 1052
dollar lender if the person has, for the taxable year, gross 1053
income from the activities described in division (O) of this 1054
section that exceeds the person's gross income from all other 1055
activities. As used in division (M) of this section, "gross 1056
income" has the same meaning as in section 61 of the Internal 1057
Revenue Code, and income from transactions between the person 1058
and the other members of the affiliated group shall be 1059
eliminated, and any sales, exchanges, and other dispositions of 1060
commercial paper to persons outside the affiliated group 1061

produces gross income only to the extent the proceeds from such 1062
transactions exceed the affiliated group's basis in such 1063
commercial paper. 1064

(N) "Reporting person" means one of the following: 1065

(1) In the case of a financial institution described in 1066
division (H) (1) of this section, the top-tier holding company 1067
required to file an FR Y-9. 1068

(2) In the case of a financial institution described in 1069
division (H) (2) or (3) of this section, the bank organization 1070
required to file the call report. 1071

(3) In the case of a bank organization or nonbank 1072
financial organization that is not included in a group described 1073
in division (H) (1) or (2) of this section, the bank organization 1074
or nonbank financial organization. 1075

(O) "Small dollar lender" means any person engaged 1076
primarily in the business of loaning money to individuals, 1077
provided that the loan amounts do not exceed five thousand 1078
dollars and the duration of the loans do not exceed twelve 1079
months. A "small dollar lender" does not include a bank 1080
organization, credit union, or captive finance company. 1081

(P) "Tax year" means the calendar year for which the tax 1082
levied under section 5726.02 of the Revised Code is required to 1083
be paid. 1084

(Q) "Taxable year" means the calendar year preceding the 1085
year in which an annual report is required to be filed under 1086
section 5726.03 of the Revised Code. 1087

(R) "Taxpayer" means a financial institution subject to 1088
the tax levied under section 5726.02 of the Revised Code. 1089

(S) "Total equity capital" means the sum of the common 1090
stock at par value, perpetual preferred stock and related 1091
surplus, other surplus not related to perpetual preferred stock, 1092
retained earnings, accumulated other comprehensive income, 1093
treasury stock, unearned employee stock ownership plan shares, 1094
and other equity components of a financial institution. "Total 1095
equity capital" shall not include any noncontrolling (minority) 1096
interests as reported on an FR Y-9 or call report, unless such 1097
interests are in a bank organization or a bank holding company. 1098

(T) "Total Ohio equity capital" means the portion of the 1099
total equity capital of a financial institution apportioned to 1100
Ohio pursuant to section 5726.05 of the Revised Code. 1101

(U) "Holding company" does not include a diversified 1102
savings and loan holding company, a grandfathered unitary 1103
savings and loan holding company, any entity that was a 1104
grandfathered unitary savings and loan holding company on 1105
January 1, 2012, or any entity that is not a bank organization 1106
or owned by a bank organization and that is owned directly or 1107
indirectly by an entity that was a grandfathered unitary savings 1108
and loan holding company on January 1, 2012. 1109

(V) "Securitization" means transferring one or more assets 1110
to one or more persons and subsequently issuing securities 1111
backed by the right to receive payment from the asset or assets 1112
so transferred. 1113

Sec. 5727.111. The taxable property of each public 1114
utility, except a railroad company, and of each interexchange 1115
telecommunications company shall be assessed at the following 1116
percentages of true value: 1117

(A) In the case of a rural electric company, fifty per 1118

cent in the case of its taxable transmission and distribution 1119
property and its energy conversion equipment, and twenty-five 1120
per cent for all its other taxable property; 1121

(B) In the case of a telephone or telegraph company, 1122
twenty-five per cent for taxable property first subject to 1123
taxation in this state for tax year 1995 or thereafter for tax 1124
years before tax year 2007, and pursuant to division (H) of 1125
section 5711.22 of the Revised Code for tax year 2007 and 1126
thereafter, and the following for all other taxable property: 1127

(1) For tax years prior to 2005, eighty-eight per cent; 1128

(2) For tax year 2005, sixty-seven per cent; 1129

(3) For tax year 2006, forty-six per cent; 1130

(4) For tax year 2007 and thereafter, pursuant to division 1131
(H) of section 5711.22 of the Revised Code. 1132

(C) Twenty-five per cent in the case of (1) a natural gas 1133
company- or (2) a water-works company for taxable property first 1134
subject to taxation in this state for tax year 2017 and 1135
thereafter; 1136

(D) Eighty-eight per cent in the case of a pipe-line 1137
company, a water-works company for taxable property first 1138
subject to taxation in this state before tax year 2017, or a 1139
heating company; 1140

(E) (1) For tax year 2005, eighty-eight per cent in the 1141
case of the taxable transmission and distribution property of an 1142
electric company, and twenty-five per cent for all its other 1143
taxable property; 1144

(2) For tax year 2006 and each tax year thereafter, in the 1145
case of an electric company, eighty-five per cent in the case of 1146

its taxable transmission and distribution property and its 1147
energy conversion equipment, and twenty-four per cent for all 1148
its other taxable property. 1149

(F) (1) Twenty-five per cent in the case of an 1150
interexchange telecommunications company for tax years before 1151
tax year 2007; 1152

(2) Pursuant to division (H) of section 5711.22 of the 1153
Revised Code for tax year 2007 and thereafter. 1154

(G) Twenty-five per cent in the case of a water 1155
transportation company; 1156

(H) For tax year 2011 and each tax year thereafter in the 1157
case of an energy company, twenty-four per cent in the case of 1158
its taxable production equipment, and eighty-five per cent for 1159
all its other taxable property. 1160

Sec. 5739.02. For the purpose of providing revenue with 1161
which to meet the needs of the state, for the use of the general 1162
revenue fund of the state, for the purpose of securing a 1163
thorough and efficient system of common schools throughout the 1164
state, for the purpose of affording revenues, in addition to 1165
those from general property taxes, permitted under 1166
constitutional limitations, and from other sources, for the 1167
support of local governmental functions, and for the purpose of 1168
reimbursing the state for the expense of administering this 1169
chapter, an excise tax is hereby levied on each retail sale made 1170
in this state. 1171

(A) (1) The tax shall be collected as provided in section 1172
5739.025 of the Revised Code. The rate of the tax shall be five 1173
and three-fourths per cent. The tax applies and is collectible 1174
when the sale is made, regardless of the time when the price is 1175

paid or delivered. 1176

(2) In the case of the lease or rental, with a fixed term 1177
of more than thirty days or an indefinite term with a minimum 1178
period of more than thirty days, of any motor vehicles designed 1179
by the manufacturer to carry a load of not more than one ton, 1180
watercraft, outboard motor, or aircraft, or of any tangible 1181
personal property, other than motor vehicles designed by the 1182
manufacturer to carry a load of more than one ton, to be used by 1183
the lessee or renter primarily for business purposes, the tax 1184
shall be collected by the vendor at the time the lease or rental 1185
is consummated and shall be calculated by the vendor on the 1186
basis of the total amount to be paid by the lessee or renter 1187
under the lease agreement. If the total amount of the 1188
consideration for the lease or rental includes amounts that are 1189
not calculated at the time the lease or rental is executed, the 1190
tax shall be calculated and collected by the vendor at the time 1191
such amounts are billed to the lessee or renter. In the case of 1192
an open-end lease or rental, the tax shall be calculated by the 1193
vendor on the basis of the total amount to be paid during the 1194
initial fixed term of the lease or rental, and for each 1195
subsequent renewal period as it comes due. As used in this 1196
division, "motor vehicle" has the same meaning as in section 1197
4501.01 of the Revised Code, and "watercraft" includes an 1198
outdrive unit attached to the watercraft. 1199

A lease with a renewal clause and a termination penalty or 1200
similar provision that applies if the renewal clause is not 1201
exercised is presumed to be a sham transaction. In such a case, 1202
the tax shall be calculated and paid on the basis of the entire 1203
length of the lease period, including any renewal periods, until 1204
the termination penalty or similar provision no longer applies. 1205
The taxpayer shall bear the burden, by a preponderance of the 1206

evidence, that the transaction or series of transactions is not 1207
a sham transaction. 1208

(3) Except as provided in division (A) (2) of this section, 1209
in the case of a sale, the price of which consists in whole or 1210
in part of the lease or rental of tangible personal property, 1211
the tax shall be measured by the installments of that lease or 1212
rental. 1213

(4) In the case of a sale of a physical fitness facility 1214
service or recreation and sports club service, the price of 1215
which consists in whole or in part of a membership for the 1216
receipt of the benefit of the service, the tax applicable to the 1217
sale shall be measured by the installments thereof. 1218

(B) The tax does not apply to the following: 1219

(1) Sales to the state or any of its political 1220
subdivisions, or to any other state or its political 1221
subdivisions if the laws of that state exempt from taxation 1222
sales made to this state and its political subdivisions; 1223

(2) Sales of food for human consumption off the premises 1224
where sold; 1225

(3) Sales of food sold to students only in a cafeteria, 1226
dormitory, fraternity, or sorority maintained in a private, 1227
public, or parochial school, college, or university; 1228

(4) Sales of newspapers and sales or transfers of 1229
magazines distributed as controlled circulation publications; 1230

(5) The furnishing, preparing, or serving of meals without 1231
charge by an employer to an employee provided the employer 1232
records the meals as part compensation for services performed or 1233
work done; 1234

(6) Sales of motor fuel upon receipt, use, distribution, 1235
or sale of which in this state a tax is imposed by the law of 1236
this state, but this exemption shall not apply to the sale of 1237
motor fuel on which a refund of the tax is allowable under 1238
division (A) of section 5735.14 of the Revised Code; and the tax 1239
commissioner may deduct the amount of tax levied by this section 1240
applicable to the price of motor fuel when granting a refund of 1241
motor fuel tax pursuant to division (A) of section 5735.14 of 1242
the Revised Code and shall cause the amount deducted to be paid 1243
into the general revenue fund of this state; 1244

(7) Sales of natural gas by a natural gas company or 1245
municipal gas utility, of water by a water-works company, or of 1246
steam by a heating company, if in each case the thing sold is 1247
delivered to consumers through pipes or conduits, and all sales 1248
of communications services by a telegraph company, all terms as 1249
defined in section 5727.01 of the Revised Code, and sales of 1250
electricity delivered through wires; 1251

(8) Casual sales by a person, or auctioneer employed 1252
directly by the person to conduct such sales, except as to such 1253
sales of motor vehicles, watercraft or outboard motors required 1254
to be titled under section 1548.06 of the Revised Code, 1255
watercraft documented with the United States coast guard, 1256
snowmobiles, and all-purpose vehicles as defined in section 1257
4519.01 of the Revised Code; 1258

(9) (a) Sales of services or tangible personal property, 1259
other than motor vehicles, mobile homes, and manufactured homes, 1260
by churches, organizations exempt from taxation under section 1261
501(c)(3) of the Internal Revenue Code of 1986, or nonprofit 1262
organizations operated exclusively for charitable purposes as 1263
defined in division (B)(12) of this section, provided that the 1264

number of days on which such tangible personal property or 1265
services, other than items never subject to the tax, are sold 1266
does not exceed six in any calendar year, except as otherwise 1267
provided in division (B) (9) (b) of this section. If the number of 1268
days on which such sales are made exceeds six in any calendar 1269
year, the church or organization shall be considered to be 1270
engaged in business and all subsequent sales by it shall be 1271
subject to the tax. In counting the number of days, all sales by 1272
groups within a church or within an organization shall be 1273
considered to be sales of that church or organization. 1274

(b) The limitation on the number of days on which tax- 1275
exempt sales may be made by a church or organization under 1276
division (B) (9) (a) of this section does not apply to sales made 1277
by student clubs and other groups of students of a primary or 1278
secondary school, or a parent-teacher association, booster 1279
group, or similar organization that raises money to support or 1280
fund curricular or extracurricular activities of a primary or 1281
secondary school. 1282

(c) Divisions (B) (9) (a) and (b) of this section do not 1283
apply to sales by a noncommercial educational radio or 1284
television broadcasting station. 1285

(10) Sales not within the taxing power of this state under 1286
the Constitution or laws of the United States or the 1287
Constitution of this state; 1288

(11) Except for transactions that are sales under division 1289
(B) (3) (r) of section 5739.01 of the Revised Code, the 1290
transportation of persons or property, unless the transportation 1291
is by a private investigation and security service; 1292

(12) Sales of tangible personal property or services to 1293

churches, to organizations exempt from taxation under section 1294
501(c) (3) of the Internal Revenue Code of 1986, and to any other 1295
nonprofit organizations operated exclusively for charitable 1296
purposes in this state, no part of the net income of which 1297
inures to the benefit of any private shareholder or individual, 1298
and no substantial part of the activities of which consists of 1299
carrying on propaganda or otherwise attempting to influence 1300
legislation; sales to offices administering one or more homes 1301
for the aged or one or more hospital facilities exempt under 1302
section 140.08 of the Revised Code; and sales to organizations 1303
described in division (D) of section 5709.12 of the Revised 1304
Code. 1305

"Charitable purposes" means the relief of poverty; the 1306
improvement of health through the alleviation of illness, 1307
disease, or injury; the operation of an organization exclusively 1308
for the provision of professional, laundry, printing, and 1309
purchasing services to hospitals or charitable institutions; the 1310
operation of a home for the aged, as defined in section 5701.13 1311
of the Revised Code; the operation of a radio or television 1312
broadcasting station that is licensed by the federal 1313
communications commission as a noncommercial educational radio 1314
or television station; the operation of a nonprofit animal 1315
adoption service or a county humane society; the promotion of 1316
education by an institution of learning that maintains a faculty 1317
of qualified instructors, teaches regular continuous courses of 1318
study, and confers a recognized diploma upon completion of a 1319
specific curriculum; the operation of a parent-teacher 1320
association, booster group, or similar organization primarily 1321
engaged in the promotion and support of the curricular or 1322
extracurricular activities of a primary or secondary school; the 1323
operation of a community or area center in which presentations 1324

in music, dramatics, the arts, and related fields are made in 1325
order to foster public interest and education therein; the 1326
production of performances in music, dramatics, and the arts; or 1327
the promotion of education by an organization engaged in 1328
carrying on research in, or the dissemination of, scientific and 1329
technological knowledge and information primarily for the 1330
public. 1331

Nothing in this division shall be deemed to exempt sales 1332
to any organization for use in the operation or carrying on of a 1333
trade or business, or sales to a home for the aged for use in 1334
the operation of independent living facilities as defined in 1335
division (A) of section 5709.12 of the Revised Code. 1336

(13) Building and construction materials and services sold 1337
to construction contractors for incorporation into a structure 1338
or improvement to real property under a construction contract 1339
with this state or a political subdivision of this state, or 1340
with the United States government or any of its agencies; 1341
building and construction materials and services sold to 1342
construction contractors for incorporation into a structure or 1343
improvement to real property that are accepted for ownership by 1344
this state or any of its political subdivisions, or by the 1345
United States government or any of its agencies at the time of 1346
completion of the structures or improvements; building and 1347
construction materials sold to construction contractors for 1348
incorporation into a horticulture structure or livestock 1349
structure for a person engaged in the business of horticulture 1350
or producing livestock; building materials and services sold to 1351
a construction contractor for incorporation into a house of 1352
public worship or religious education, or a building used 1353
exclusively for charitable purposes under a construction 1354
contract with an organization whose purpose is as described in 1355

division (B) (12) of this section; building materials and 1356
services sold to a construction contractor for incorporation 1357
into a building under a construction contract with an 1358
organization exempt from taxation under section 501(c) (3) of the 1359
Internal Revenue Code of 1986 when the building is to be used 1360
exclusively for the organization's exempt purposes; building and 1361
construction materials sold for incorporation into the original 1362
construction of a sports facility under section 307.696 of the 1363
Revised Code; building and construction materials and services 1364
sold to a construction contractor for incorporation into real 1365
property outside this state if such materials and services, when 1366
sold to a construction contractor in the state in which the real 1367
property is located for incorporation into real property in that 1368
state, would be exempt from a tax on sales levied by that state; 1369
building and construction materials for incorporation into a 1370
transportation facility pursuant to a public-private agreement 1371
entered into under sections 5501.70 to 5501.83 of the Revised 1372
Code; and, until one calendar year after the construction of a 1373
convention center that qualifies for property tax exemption 1374
under section 5709.084 of the Revised Code is completed, 1375
building and construction materials and services sold to a 1376
construction contractor for incorporation into the real property 1377
comprising that convention center; 1378

(14) Sales of ships or vessels or rail rolling stock used 1379
or to be used principally in interstate or foreign commerce, and 1380
repairs, alterations, fuel, and lubricants for such ships or 1381
vessels or rail rolling stock; 1382

(15) Sales to persons primarily engaged in any of the 1383
activities mentioned in division (B) (42) (a), (g), or (h) of this 1384
section, to persons engaged in making retail sales, or to 1385
persons who purchase for sale from a manufacturer tangible 1386

personal property that was produced by the manufacturer in 1387
accordance with specific designs provided by the purchaser, of 1388
packages, including material, labels, and parts for packages, 1389
and of machinery, equipment, and material for use primarily in 1390
packaging tangible personal property produced for sale, 1391
including any machinery, equipment, and supplies used to make 1392
labels or packages, to prepare packages or products for 1393
labeling, or to label packages or products, by or on the order 1394
of the person doing the packaging, or sold at retail. "Packages" 1395
includes bags, baskets, cartons, crates, boxes, cans, bottles, 1396
bindings, wrappings, and other similar devices and containers, 1397
but does not include motor vehicles or bulk tanks, trailers, or 1398
similar devices attached to motor vehicles. "Packaging" means 1399
placing in a package. Division (B) (15) of this section does not 1400
apply to persons engaged in highway transportation for hire. 1401

(16) Sales of food to persons using supplemental nutrition 1402
assistance program benefits to purchase the food. As used in 1403
this division, "food" has the same meaning as in 7 U.S.C. 2012 1404
and federal regulations adopted pursuant to the Food and 1405
Nutrition Act of 2008. 1406

(17) Sales to persons engaged in farming, agriculture, 1407
horticulture, or floriculture, of tangible personal property for 1408
use or consumption primarily in the production by farming, 1409
agriculture, horticulture, or floriculture of other tangible 1410
personal property for use or consumption primarily in the 1411
production of tangible personal property for sale by farming, 1412
agriculture, horticulture, or floriculture; or material and 1413
parts for incorporation into any such tangible personal property 1414
for use or consumption in production; and of tangible personal 1415
property for such use or consumption in the conditioning or 1416
holding of products produced by and for such use, consumption, 1417

or sale by persons engaged in farming, agriculture, 1418
horticulture, or floriculture, except where such property is 1419
incorporated into real property; 1420

(18) Sales of drugs for a human being that may be 1421
dispensed only pursuant to a prescription; insulin as recognized 1422
in the official United States pharmacopoeia; urine and blood 1423
testing materials when used by diabetics or persons with 1424
hypoglycemia to test for glucose or acetone; hypodermic syringes 1425
and needles when used by diabetics for insulin injections; 1426
epoetin alfa when purchased for use in the treatment of persons 1427
with medical disease; hospital beds when purchased by hospitals, 1428
nursing homes, or other medical facilities; and medical oxygen 1429
and medical oxygen-dispensing equipment when purchased by 1430
hospitals, nursing homes, or other medical facilities; 1431

(19) Sales of prosthetic devices, durable medical 1432
equipment for home use, or mobility enhancing equipment, when 1433
made pursuant to a prescription and when such devices or 1434
equipment are for use by a human being. 1435

(20) Sales of emergency and fire protection vehicles and 1436
equipment to nonprofit organizations for use solely in providing 1437
fire protection and emergency services, including trauma care 1438
and emergency medical services, for political subdivisions of 1439
the state; 1440

(21) Sales of tangible personal property manufactured in 1441
this state, if sold by the manufacturer in this state to a 1442
retailer for use in the retail business of the retailer outside 1443
of this state and if possession is taken from the manufacturer 1444
by the purchaser within this state for the sole purpose of 1445
immediately removing the same from this state in a vehicle owned 1446
by the purchaser; 1447

(22) Sales of services provided by the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities, or by governmental entities of the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities;

(23) Sales of motor vehicles to nonresidents of this state under the circumstances described in division (B) of section 5739.029 of the Revised Code;

(24) Sales to persons engaged in the preparation of eggs for sale of tangible personal property used or consumed directly in such preparation, including such tangible personal property used for cleaning, sanitizing, preserving, grading, sorting, and classifying by size; packages, including material and parts for packages, and machinery, equipment, and material for use in packaging eggs for sale; and handling and transportation equipment and parts therefor, except motor vehicles licensed to operate on public highways, used in intraplant or interplant transfers or shipment of eggs in the process of preparation for sale, when the plant or plants within or between which such transfers or shipments occur are operated by the same person. "Packages" includes containers, cases, baskets, flats, fillers, filler flats, cartons, closure materials, labels, and labeling materials, and "packaging" means placing therein.

(25) (a) Sales of water to a consumer for residential use;

(b) Sales of water by a nonprofit corporation engaged exclusively in the treatment, distribution, and sale of water to consumers, if such water is delivered to consumers through pipes or tubing.

(26) Fees charged for inspection or reinspection of motor

vehicles under section 3704.14 of the Revised Code;	1477
(27) Sales to persons licensed to conduct a food service	1478
operation pursuant to section 3717.43 of the Revised Code, of	1479
tangible personal property primarily used directly for the	1480
following:	1481
(a) To prepare food for human consumption for sale;	1482
(b) To preserve food that has been or will be prepared for	1483
human consumption for sale by the food service operator, not	1484
including tangible personal property used to display food for	1485
selection by the consumer;	1486
(c) To clean tangible personal property used to prepare or	1487
serve food for human consumption for sale.	1488
(28) Sales of animals by nonprofit animal adoption	1489
services or county humane societies;	1490
(29) Sales of services to a corporation described in	1491
division (A) of section 5709.72 of the Revised Code, and sales	1492
of tangible personal property that qualifies for exemption from	1493
taxation under section 5709.72 of the Revised Code;	1494
(30) Sales and installation of agricultural land tile, as	1495
defined in division (B) (5) (a) of section 5739.01 of the Revised	1496
Code;	1497
(31) Sales and erection or installation of portable grain	1498
bins, as defined in division (B) (5) (b) of section 5739.01 of the	1499
Revised Code;	1500
(32) The sale, lease, repair, and maintenance of, parts	1501
for, or items attached to or incorporated in, motor vehicles	1502
that are primarily used for transporting tangible personal	1503
property belonging to others by a person engaged in highway	1504

transportation for hire, except for packages and packaging used 1505
for the transportation of tangible personal property; 1506

(33) Sales to the state headquarters of any veterans' 1507
organization in this state that is either incorporated and 1508
issued a charter by the congress of the United States or is 1509
recognized by the United States veterans administration, for use 1510
by the headquarters; 1511

(34) Sales to a telecommunications service vendor, mobile 1512
telecommunications service vendor, or satellite broadcasting 1513
service vendor of tangible personal property and services used 1514
directly and primarily in transmitting, receiving, switching, or 1515
recording any interactive, one- or two-way electromagnetic 1516
communications, including voice, image, data, and information, 1517
through the use of any medium, including, but not limited to, 1518
poles, wires, cables, switching equipment, computers, and record 1519
storage devices and media, and component parts for the tangible 1520
personal property. The exemption provided in this division shall 1521
be in lieu of all other exemptions under division (B) (42) (a) or 1522
(n) of this section to which the vendor may otherwise be 1523
entitled, based upon the use of the thing purchased in providing 1524
the telecommunications, mobile telecommunications, or satellite 1525
broadcasting service. 1526

(35) (a) Sales where the purpose of the consumer is to use 1527
or consume the things transferred in making retail sales and 1528
consisting of newspaper inserts, catalogues, coupons, flyers, 1529
gift certificates, or other advertising material that prices and 1530
describes tangible personal property offered for retail sale. 1531

(b) Sales to direct marketing vendors of preliminary 1532
materials such as photographs, artwork, and typesetting that 1533
will be used in printing advertising material; and of printed 1534

matter that offers free merchandise or chances to win sweepstake prizes and that is mailed to potential customers with advertising material described in division (B) (35) (a) of this section;

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

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

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	1564
following:	1565
(a) Motor racing vehicles;	1566
(b) Repair services for motor racing vehicles;	1567
(c) Items of property that are attached to or incorporated	1568
in motor racing vehicles, including engines, chassis, and all	1569
other components of the vehicles, and all spare, replacement,	1570
and rebuilt parts or components of the vehicles; except not	1571
including tires, consumable fluids, paint, and accessories	1572
consisting of instrumentation sensors and related items added to	1573
the vehicle to collect and transmit data by means of telemetry	1574
and other forms of communication.	1575
(39) Sales of used manufactured homes and used mobile	1576
homes, as defined in section 5739.0210 of the Revised Code, made	1577
on or after January 1, 2000;	1578
(40) Sales of tangible personal property and services to a	1579
provider of electricity used or consumed directly and primarily	1580
in generating, transmitting, or distributing electricity for use	1581
by others, including property that is or is to be incorporated	1582
into and will become a part of the consumer's production,	1583
transmission, or distribution system and that retains its	1584
classification as tangible personal property after	1585
incorporation; fuel or power used in the production,	1586
transmission, or distribution of electricity; energy conversion	1587
equipment as defined in section 5727.01 of the Revised Code; and	1588
tangible personal property and services used in the repair and	1589
maintenance of the production, transmission, or distribution	1590
system, including only those motor vehicles as are specially	1591
designed and equipped for such use. The exemption provided in	1592

this division shall be in lieu of all other exemptions in 1593
division (B) (42) (a) or (n) of this section to which a provider 1594
of electricity may otherwise be entitled based on the use of the 1595
tangible personal property or service purchased in generating, 1596
transmitting, or distributing electricity. 1597

(41) Sales to a person providing services under division 1598
(B) (3) (r) of section 5739.01 of the Revised Code of tangible 1599
personal property and services used directly and primarily in 1600
providing taxable services under that section. 1601

(42) Sales where the purpose of the purchaser is to do any 1602
of the following: 1603

(a) To incorporate the thing transferred as a material or 1604
a part into tangible personal property to be produced for sale 1605
by manufacturing, assembling, processing, or refining; or to use 1606
or consume the thing transferred directly in producing tangible 1607
personal property for sale by mining, including, without 1608
limitation, the extraction from the earth of all substances that 1609
are classed geologically as minerals, production of crude oil 1610
and natural gas, or directly in the rendition of a public 1611
utility service, except that the sales tax levied by this 1612
section shall be collected upon all meals, drinks, and food for 1613
human consumption sold when transporting persons. Persons 1614
engaged in rendering services in the exploration for, and 1615
production of, crude oil and natural gas for others are deemed 1616
engaged directly in the exploration for, and production of, 1617
crude oil and natural gas. This paragraph does not exempt from 1618
"retail sale" or "sales at retail" the sale of tangible personal 1619
property that is to be incorporated into a structure or 1620
improvement to real property. 1621

(b) To hold the thing transferred as security for the 1622

performance of an obligation of the vendor;	1623
(c) To resell, hold, use, or consume the thing transferred	1624
as evidence of a contract of insurance;	1625
(d) To use or consume the thing directly in commercial	1626
fishing;	1627
(e) To incorporate the thing transferred as a material or	1628
a part into, or to use or consume the thing transferred directly	1629
in the production of, magazines distributed as controlled	1630
circulation publications;	1631
(f) To use or consume the thing transferred in the	1632
production and preparation in suitable condition for market and	1633
sale of printed, imprinted, overprinted, lithographic,	1634
multilithic, blueprinted, photostatic, or other productions or	1635
reproductions of written or graphic matter;	1636
(g) To use the thing transferred, as described in section	1637
5739.011 of the Revised Code, primarily in a manufacturing	1638
operation to produce tangible personal property for sale;	1639
(h) To use the benefit of a warranty, maintenance or	1640
service contract, or similar agreement, as described in division	1641
(B) (7) of section 5739.01 of the Revised Code, to repair or	1642
maintain tangible personal property, if all of the property that	1643
is the subject of the warranty, contract, or agreement would not	1644
be subject to the tax imposed by this section;	1645
(i) To use the thing transferred as qualified research and	1646
development equipment;	1647
(j) To use or consume the thing transferred primarily in	1648
storing, transporting, mailing, or otherwise handling purchased	1649
sales inventory in a warehouse, distribution center, or similar	1650

facility when the inventory is primarily distributed outside 1651
this state to retail stores of the person who owns or controls 1652
the warehouse, distribution center, or similar facility, to 1653
retail stores of an affiliated group of which that person is a 1654
member, or by means of direct marketing. This division does not 1655
apply to motor vehicles registered for operation on the public 1656
highways. As used in this division, "affiliated group" has the 1657
same meaning as in division (B) (3) (e) of section 5739.01 of the 1658
Revised Code and "direct marketing" has the same meaning as in 1659
division (B) (35) of this section. 1660

(k) To use or consume the thing transferred to fulfill a 1661
contractual obligation incurred by a warrantor pursuant to a 1662
warranty provided as a part of the price of the tangible 1663
personal property sold or by a vendor of a warranty, maintenance 1664
or service contract, or similar agreement the provision of which 1665
is defined as a sale under division (B) (7) of section 5739.01 of 1666
the Revised Code; 1667

(l) To use or consume the thing transferred in the 1668
production of a newspaper for distribution to the public; 1669

(m) To use tangible personal property to perform a service 1670
listed in division (B) (3) of section 5739.01 of the Revised 1671
Code, if the property is or is to be permanently transferred to 1672
the consumer of the service as an integral part of the 1673
performance of the service; 1674

(n) To use or consume the thing transferred primarily in 1675
producing tangible personal property for sale by farming, 1676
agriculture, horticulture, or floriculture. Persons engaged in 1677
rendering farming, agriculture, horticulture, or floriculture 1678
services for others are deemed engaged primarily in farming, 1679
agriculture, horticulture, or floriculture. This paragraph does 1680

not exempt from "retail sale" or "sales at retail" the sale of 1681
tangible personal property that is to be incorporated into a 1682
structure or improvement to real property. 1683

(o) To use or consume the thing transferred in acquiring, 1684
formatting, editing, storing, and disseminating data or 1685
information by electronic publishing; 1686

(p) To provide the thing transferred to the owner or 1687
lessee of a motor vehicle that is being repaired or serviced, if 1688
the thing transferred is a rented motor vehicle and the 1689
purchaser is reimbursed for the cost of the rented motor vehicle 1690
by a manufacturer, warrantor, or provider of a maintenance, 1691
service, or other similar contract or agreement, with respect to 1692
the motor vehicle that is being repaired or serviced. 1693

As used in division (B) (42) of this section, "thing" 1694
includes all transactions included in divisions (B) (3) (a), (b), 1695
and (e) of section 5739.01 of the Revised Code. 1696

(43) Sales conducted through a coin operated device that 1697
activates vacuum equipment or equipment that dispenses water, 1698
whether or not in combination with soap or other cleaning agents 1699
or wax, to the consumer for the consumer's use on the premises 1700
in washing, cleaning, or waxing a motor vehicle, provided no 1701
other personal property or personal service is provided as part 1702
of the transaction. 1703

(44) Sales of replacement and modification parts for 1704
engines, airframes, instruments, and interiors in, and paint 1705
for, aircraft used primarily in a fractional aircraft ownership 1706
program, and sales of services for the repair, modification, and 1707
maintenance of such aircraft, and machinery, equipment, and 1708
supplies primarily used to provide those services. 1709

(45) Sales of telecommunications service that is used 1710
directly and primarily to perform the functions of a call 1711
center. As used in this division, "call center" means any 1712
physical location where telephone calls are placed or received 1713
in high volume for the purpose of making sales, marketing, 1714
customer service, technical support, or other specialized 1715
business activity, and that employs at least fifty individuals 1716
that engage in call center activities on a full-time basis, or 1717
sufficient individuals to fill fifty full-time equivalent 1718
positions. 1719

(46) Sales by a telecommunications service vendor of 900 1720
service to a subscriber. This division does not apply to 1721
information services, as defined in division (FF) of section 1722
5739.01 of the Revised Code. 1723

(47) Sales of value-added non-voice data service. This 1724
division does not apply to any similar service that is not 1725
otherwise a telecommunications service. 1726

(48) (a) Sales of machinery, equipment, and software to a 1727
qualified direct selling entity for use in a warehouse or 1728
distribution center primarily for storing, transporting, or 1729
otherwise handling inventory that is held for sale to 1730
independent salespersons who operate as direct sellers and that 1731
is held primarily for distribution outside this state; 1732

(b) As used in division (B) (48) (a) of this section: 1733

(i) "Direct seller" means a person selling consumer 1734
products to individuals for personal or household use and not 1735
from a fixed retail location, including selling such product at 1736
in-home product demonstrations, parties, and other one-on-one 1737
selling. 1738

(ii) "Qualified direct selling entity" means an entity 1739
selling to direct sellers at the time the entity enters into a 1740
tax credit agreement with the tax credit authority pursuant to 1741
section 122.17 of the Revised Code, provided that the agreement 1742
was entered into on or after January 1, 2007. Neither 1743
contingencies relevant to the granting of, nor later 1744
developments with respect to, the tax credit shall impair the 1745
status of the qualified direct selling entity under division (B) 1746
(48) of this section after execution of the tax credit agreement 1747
by the tax credit authority. 1748

(c) Division (B) (48) of this section is limited to 1749
machinery, equipment, and software first stored, used, or 1750
consumed in this state within the period commencing June 24, 1751
2008, and ending on the date that is five years after that date. 1752

(49) Sales of materials, parts, equipment, or engines used 1753
in the repair or maintenance of aircraft or avionics systems of 1754
such aircraft, and sales of repair, remodeling, replacement, or 1755
maintenance services in this state performed on aircraft or on 1756
an aircraft's avionics, engine, or component materials or parts. 1757
As used in division (B) (49) of this section, "aircraft" means 1758
aircraft of more than six thousand pounds maximum certified 1759
takeoff weight or used exclusively in general aviation. 1760

(50) Sales of full flight simulators that are used for 1761
pilot or flight-crew training, sales of repair or replacement 1762
parts or components, and sales of repair or maintenance services 1763
for such full flight simulators. "Full flight simulator" means a 1764
replica of a specific type, or make, model, and series of 1765
aircraft cockpit. It includes the assemblage of equipment and 1766
computer programs necessary to represent aircraft operations in 1767
ground and flight conditions, a visual system providing an out- 1768

of-the-cockpit view, and a system that provides cues at least 1769
equivalent to those of a three-degree-of-freedom motion system, 1770
and has the full range of capabilities of the systems installed 1771
in the device as described in appendices A and B of part 60 of 1772
chapter 1 of title 14 of the Code of Federal Regulations. 1773

(51) Any transfer or lease of tangible personal property 1774
between the state and JobsOhio in accordance with section 1775
4313.02 of the Revised Code. 1776

(52) (a) Sales to a qualifying corporation. 1777

(b) As used in division (B) (52) of this section: 1778

(i) "Qualifying corporation" means a nonprofit corporation 1779
organized in this state that leases from an eligible county 1780
land, buildings, structures, fixtures, and improvements to the 1781
land that are part of or used in a public recreational facility 1782
used by a major league professional athletic team or a class A 1783
to class AAA minor league affiliate of a major league 1784
professional athletic team for a significant portion of the 1785
team's home schedule, provided the following apply: 1786

(I) The facility is leased from the eligible county 1787
pursuant to a lease that requires substantially all of the 1788
revenue from the operation of the business or activity conducted 1789
by the nonprofit corporation at the facility in excess of 1790
operating costs, capital expenditures, and reserves to be paid 1791
to the eligible county at least once per calendar year. 1792

(II) Upon dissolution and liquidation of the nonprofit 1793
corporation, all of its net assets are distributable to the 1794
board of commissioners of the eligible county from which the 1795
corporation leases the facility. 1796

(ii) "Eligible county" has the same meaning as in section 1797

307.695 of the Revised Code. 1798

(53) Sales to or by a cable service provider, video 1799
service provider, or radio or television broadcast station 1800
regulated by the federal government of cable service or 1801
programming, video service or programming, audio service or 1802
programming, or electronically transferred digital audiovisual 1803
or audio work. As used in division (B) (53) of this section, 1804
"cable service" and "cable service provider" have the same 1805
meanings as in section 1332.01 of the Revised Code, and "video 1806
service," "video service provider," and "video programming" have 1807
the same meanings as in section 1332.21 of the Revised Code. 1808

(54) Sales of investment metal bullion and investment 1809
coins. "Investment metal bullion" means any bullion described in 1810
section 408(m) (3) (B) of the Internal Revenue Code, regardless of 1811
whether that bullion is in the physical possession of a trustee. 1812
"Investment coin" means any coin composed primarily of gold, 1813
silver, platinum, or palladium. 1814

(55) Sales of a digital audio work electronically 1815
transferred for use in or for delivery through use of a machine 1816
that accepts direct cash payments or direct payments by a 1817
financial transaction device to operate and that operates 1818
primarily for the purpose of providing entertainment or 1819
amusement, such as a jukebox, music machine, or other similar 1820
machine. As used in division (B) (55) of this section, "financial 1821
transaction device" has the same meaning as in section 113.40 of 1822
the Revised Code. 1823

(C) For the purpose of the proper administration of this 1824
chapter, and to prevent the evasion of the tax, it is presumed 1825
that all sales made in this state are subject to the tax until 1826
the contrary is established. 1827

(D) The levy of this tax on retail sales of recreation and 1828
sports club service shall not prevent a municipal corporation 1829
from levying any tax on recreation and sports club dues or on 1830
any income generated by recreation and sports club dues. 1831

(E) The tax collected by the vendor from the consumer 1832
under this chapter is not part of the price, but is a tax 1833
collection for the benefit of the state, and of counties levying 1834
an additional sales tax pursuant to section 5739.021 or 5739.026 1835
of the Revised Code and of transit authorities levying an 1836
additional sales tax pursuant to section 5739.023 of the Revised 1837
Code. Except for the discount authorized under section 5739.12 1838
of the Revised Code and the effects of any rounding pursuant to 1839
section 5703.055 of the Revised Code, no person other than the 1840
state or such a county or transit authority shall derive any 1841
benefit from the collection or payment of the tax levied by this 1842
section or section 5739.021, 5739.023, or 5739.026 of the 1843
Revised Code. 1844

Section 2. That existing sections 117.46, 117.461, 1845
117.462, 117.463, 117.47, 117.471, 117.472, 122.076, 149.431, 1846
3333.172, 3333.93, 3345.202, 5709.084, 5717.04, 5726.01, 1847
5727.111, and 5739.02 of the Revised Code are hereby repealed. 1848

Section 3. The amendment of section 3333.93 of the Revised 1849
Code by this act is not intended to supersede the repeal of that 1850
section on December 31, 2019, as prescribed by Section 125.10 of 1851
Sub. H.B. 340 of the 131st General Assembly. 1852

Section 4. The amendment by this act of section 5726.01 of 1853
the Revised Code is intended to be remedial in nature and to 1854
clarify the law as it existed prior to the enactment of this act 1855
and shall be construed accordingly. That amendment shall apply 1856
to tax years beginning on or after January 1, 2014. 1857

Section 5. The amendment by this act of section 5739.02 of 1858
the Revised Code applies beginning on the first day of the first 1859
month that begins after the effective date of this act. 1860

Section 6. (A) As used in this section, "impacted city" 1861
has the same meaning as in section 1728.01 of the Revised Code. 1862

(B) Notwithstanding the requirement under division (B) of 1863
section 5709.40 of the Revised Code that an ordinance designate 1864
the specific public improvements made, to be made, or in the 1865
process of being made by a municipal corporation that directly 1866
benefit one or more parcels identified in the ordinance, not 1867
later than June 30, 2017, the legislative authority of an 1868
impacted city may include a determination in an ordinance 1869
adopted under section 5709.40 of the Revised Code that 1870
satisfactory provision has been made for the public improvement 1871
needs of the parcels identified in the ordinance and may specify 1872
other public improvements made, to be made, or in the process of 1873
being made in the impacted city that do not directly benefit the 1874
parcels identified in the ordinance but are in support of urban 1875
redevelopment within the meaning of section 5709.41 of the 1876
Revised Code. 1877

(C) Not later than September 30, 2017, a New Community 1878
Authority organized under Chapter 349. of the Revised Code may 1879
enter into a contract with an impacted city, pursuant to section 1880
349.13 of the Revised Code, or with the developer of the New 1881
Community Authority to provide for the payment or reimbursement 1882
of certain fees, costs, and other expenses associated with 1883
services rendered by the impacted city or with public 1884
improvements made, to be made, or in the process of being made 1885
within the impacted city, including any such services or public 1886
improvements that are rendered or made outside of the new 1887

community district or that are not part of the Authority's new 1888
community development program. The New Community Authority may 1889
make such payments or reimbursements from any income source of 1890
the Authority, including community development charges. 1891

This division supplements, and is not intended to limit, 1892
the existing powers of a New Community Authority to enter into 1893
agreements with an impacted city or the developer of the New 1894
Community Authority under Chapter 349. of the Revised Code. 1895

(D) This section applies to any proceedings commenced 1896
after the act's effective date, and, so far as its provisions 1897
support the actions taken, also applies to proceedings that on 1898
the effective date are pending, in progress, or completed, 1899
notwithstanding the applicable law previously in effect or any 1900
provision to the contrary in a prior resolution, ordinance, 1901
order, advertisement, notice, or other proceeding. Any 1902
proceedings pending or in progress on the effective date of this 1903
act shall be deemed to have been taken in conformity with this 1904
act. 1905

Section 7. The amendment by this act of section 5709.084 1906
of the Revised Code applies to tax year 2016 and thereafter. 1907
Notwithstanding section 5715.27 of the Revised Code, an 1908
application for exemption of an arena owned by a convention 1909
facilities authority for tax year 2016 may be filed at any time 1910
before the thirty-first day following the effective date of this 1911
section. 1912

Section 8. That Sections 207.60, 223.10, and 233.10 of 1913
S.B. 310 of the 131st General Assembly be amended to read as 1914
follows: 1915

Sec. 207.60. CTC CINCINNATI STATE COMMUNITY COLLEGE 1916

Higher Education Improvement Fund (Fund 7034)		1917
C36128 Compton Road Health Center	\$ 500,000	1918
C36130 Hebrew Union - American Jewish Archives	\$ 150,000	1919
C36131 Boys and Girls Hope Home of Cincinnati	\$ 250,000	1920
C36133 Butler Tech and Career Development - Bioscience	\$ 1,000,000	1921 1922
C36135 Student Completion and Career Services One-Stop Center	\$ 3,100,000	1923 1924
C36136 Energy Efficiency and Savings Projects	\$ 1,675,000	1925
C36137 Greater Cincinnati Manufacturing Careers Accelerator Additive Design and Materials Testing Innovations	\$ 1,880,000	1926 1927 1928
<u>C36139 Hamilton County Agricultural Facility</u>	<u>\$ 50,000</u>	1929
<u>Improvements</u>		1930
TOTAL Higher Education Improvement Fund	\$ 8,555,000	1931
	<u>8,605,000</u>	1932
TOTAL ALL FUNDS	\$ 8,555,000	1933
	<u>8,605,000</u>	1934
Sec. 223.10. DNR DEPARTMENT OF NATURAL RESOURCES		1935
Wildlife Fund (Fund 7015)		1936
C725B0 Access Development	\$ 13,600,000	1937
C725K9 Wildlife Area Building		1938
Development/Renovations	\$ 8,150,000	1939
C725W0 MARCS Equipment	\$ 1,866,087	1940

TOTAL Wildlife Fund	\$	23,616,087	1941
Administrative Building Fund (Fund 7026)			1942
C725D7 MARCS Equipment	\$	5,996,598	1943
C725N7 District Office Renovations	\$	3,000,000	1944
TOTAL Administrative Building Fund	\$	8,996,598	1945
Ohio Parks and Natural Resources Fund (Fund 7031)			1946
C72512 Land Acquisition	\$	475,000	1947
C72549 DNR Facilities Development	\$	1,500,000	1948
C725E1 Local Parks Projects Statewide	\$	5,108,985	1949
C725E5 Project Planning	\$	1,100,938	1950
C725K0 State Park Renovations/Upgrading	\$	11,060,000	1951
C725M0 Dam Rehabilitation	\$	2,550,000	1952
C725N5 Wastewater/Water Systems Upgrades	\$	2,750,000	1953
C725N8 Operations Facilities Development	\$	1,000,000	1954
TOTAL Ohio Parks and Natural Resources Fund	\$	25,544,923	1955
Parks and Recreation Improvement Fund (Fund 7035)			1956
C725A0 State Parks, Campgrounds,			1957
Lodges, Cabins	\$	23,910,514	1958
C725B5 Buckeye Lake Dam Rehabilitation	\$	61,546,960	1959
C725C4 Muskingum River Lock and Dam	\$	3,750,000	1960
C725E2 Local Parks Projects	\$	46,433,500	1961
		<u>46,383,500</u>	1962

C725E6	Project Planning	\$	6,070,285	1963
C725R4	Dam Rehabilitation - Parks	\$	55,425,000	1964
C725R5	Lake White State Park -			1965
	Dam Rehabilitation	\$	27,376,761	1966
C725U4	Water Quality Equipment			1967
	and Projects	\$	7,400,000	1968
TOTAL Parks and Recreation Improvement Fund		\$	231,913,020	1969
			<u>231,863,020</u>	1970
Clean Ohio Trail Fund (Fund 7061)				1971
C72514	Clean Ohio Trail Fund	\$	12,500,000	1972
TOTAL Clean Ohio Trail Fund		\$	12,500,000	1973
Waterways Safety Fund (Fund 7086)				1974
C725A7	Cooperative Funding for			1975
	Boating Facilities	\$	16,750,000	1976
C725N9	Operations Facilities Development	\$	2,300,000	1977
C725Z0	MARCS Equipment	\$	1,511,165	1978
TOTAL Waterways Safety Fund		\$	20,561,165	1979
TOTAL ALL FUNDS		\$	323,131,793	1980
			<u>323,081,793</u>	1981
FEDERAL REIMBURSEMENT				1982
All reimbursements received from the federal government				1983
for any expenditures made pursuant to this section shall be				1984
deposited in the state treasury to the credit of the fund from				1985

which the expenditure originated.	1986
LOCAL PARKS PROJECTS	1987
Of the foregoing appropriation item C725E2, Local Parks	1988
Projects, an amount equal to two per cent of the projects listed	1989
may be used by the Department of Natural Resources for the	1990
administration of local projects, \$4,025,000 shall be used for	1991
the Scioto Peninsula Park and Parking Garage, \$3,500,000 shall	1992
be used for the Lakefront Pedestrian Bridge, \$2,500,000 shall be	1993
used for the Cuyahoga River Franklin Hill Stabilization,	1994
\$2,000,000 shall be used for the Flats East Development,	1995
\$1,200,000 shall be used for the Harley Jones Rotary Memorial	1996
Amphitheater in Bryson Park, \$1,000,000 shall be used for the	1997
South Point Community Pool, \$1,000,000 shall be used for the	1998
Champion Mill Sports Complex Improvements, \$1,000,000 shall be	1999
used for the Bridge to Wendy Park, \$1,000,000 shall be used for	2000
the Franklin Park Conservatory, \$1,000,000 shall be used for the	2001
Worthington Pools Renovation, \$1,000,000 shall be used for the	2002
Lorain County Mill Creek Conservation and Flood Control,	2003
\$1,000,000 shall be used for the Promenade Park and ProMedica	2004
Parking Facility, \$1,000,000 shall be used for the City of	2005
Canton Market Square Enhancement Project, \$1,000,000 shall be	2006
used for The Magnolia Flowering Mills/Stark County Park	2007
district, \$750,000 shall be used for the Gorge Dam Removal,	2008
\$700,000 shall be used for the Todds Fork Trail, \$600,000 shall	2009
be used for the St. Henry Swimming Pool, \$500,000 shall be used	2010
for the Kuenning-Dicke Natural Area Preserve, \$500,000 shall be	2011
used for the West Chester Soccer Complex, \$500,000 shall be used	2012
for the Van Aken District Bicycle and Pedestrian Connections,	2013
\$500,000 shall be used for the Galloway Sports Complex, \$500,000	2014
shall be used for the Scioto Audubon Metro Park Pedestrian	2015
Bridge, \$500,000 shall be used for the Scioto River Park	2016

Development, \$500,000 shall be used for the Dream Field at	2017
Windsor Park Playground, \$500,000 shall be used for the Columbus	2018
Crew Practice Facility, \$500,000 shall be used for the Holmes	2019
County Agricultural Facility Improvements, \$500,000 shall be	2020
used for the City of Sylvania SOMO Project, \$500,000 shall be	2021
used for The White Rhinoceros Barn, \$500,000 shall be used for	2022
the Thornport Buckeye Lake Public Access and Park, \$500,000	2023
shall be used for the Redskin Memorial Park Development,	2024
\$500,000 shall be used for the Warren County Sports Complex,	2025
\$406,000 shall be used for the Bryson Pool Improvements Splash	2026
Park, \$400,000 shall be used for the Cadiz Bike Trail/Public	2027
Infrastructure Connectivity Project, \$400,000 shall be used for	2028
the Cave Lake Dam Safety Modifications, \$400,000 shall be used	2029
for the Preble County Agricultural Facility Improvements,	2030
\$400,000 shall be used for the Nimisila Spillway and Bridge	2031
Demolition and Replacement, \$400,000 shall be used for the Green	2032
Central Park, \$350,000 shall be used for the Rocky River	2033
Bradstreets Landing Park, \$350,000 shall be used for the Little	2034
Miami Scenic Trail, \$350,000 shall be used for the East View	2035
Park Ball Diamonds and Field Improvements, \$300,000 shall be	2036
used for the Schoonover Lake Dam Restoration, \$300,000 shall be	2037
used for the Columbiana County Agricultural Facility	2038
Improvements, \$300,000 shall be used for the Bill Stanton	2039
Community Park Shoreline Enhancement, \$300,000 shall be used for	2040
the Chesapeake Community Building, \$300,000 shall be used for	2041
the Glenford Earthworks Phase III, \$300,000 shall be used for	2042
the Stark Parks Wilderness Center Trail System <u>Wilderness</u>	2043
<u>Center's Facility Enhancement Project</u> , \$250,000 shall be used	2044
for the Carroll County Ohio FFA Camp Muskingum, \$250,000 shall	2045
be used for the Clinton County Agricultural Facility	2046
Improvements, \$250,000 shall be used for the Greenville Downtown	2047
Park, \$250,000 shall be used for the Greenville Harmon Field,	2048

\$250,000 shall be used for the McCutcheon Road Park, \$250,000 2049
shall be used for the Heritage Rail Trail Extension, \$250,000 2050
shall be used for the Upper Arlington Shared-Use Path Expansion 2051
Projects, \$250,000 shall be used for the Tremont Road-Zollinger 2052
Road Shared-Use Path Connector, \$250,000 shall be used for the 2053
Hobson Freedom Park: Phase II, \$250,000 shall be used for the 2054
Blue Ash Summit Park, \$250,000 shall be used for the Pro 2055
Football Hall of Fame Comprehensive Master Study, \$250,000 shall 2056
be used for the Cascade Plaza Phase II, \$250,000 shall be used 2057
for the Richwood Lake Trail, \$250,000 shall be used for the Wren 2058
Community Building Shelter and Pavilion, \$200,000 shall be used 2059
for the J.W. Denver Memorial Park, \$200,000 shall be used for 2060
the Chippewa Creek Headwater Park, \$200,000 shall be used for 2061
the City of Strongsville Recreation Center, \$200,000 shall be 2062
used for the Brewing Heritage Trail Segment 1, \$200,000 shall be 2063
used for the Cincinnati Mill Creek Flood Mitigation/Mill Creek 2064
Barrier Dam, \$200,000 shall be used for the Southern State 2065
Community College Pathway, \$200,000 shall be used for the 2066
Ernsthausen Recreation Center Splash Pad, \$200,000 shall be used 2067
for the Ohio University Proctorville Walking Path, \$200,000 2068
shall be used for the Coldwater Recreation Space and 2069
Amphitheatre, \$200,000 shall be used for the Perry County Home 2070
Farm, \$200,000 shall be used for the Coppel Soccer Complex 2071
Improvements, \$200,000 shall be used for the Jungle Junction 2072
Indoor Playground, \$200,000 shall be used for the Shelby County 2073
Agricultural Facility Improvements, \$200,000 shall be used for 2074
the Middle Point Ballpark Improvements, \$175,000 shall be used 2075
for the Fairfield Township Metro Parks, \$170,000 shall be used 2076
for the Chamberlin Park Bike/Pedestrian Access Improvements, 2077
\$150,000 shall be used for the Columbus Topiary Park 2078
Improvements, \$150,000 shall be used for the Gallipolis City 2079
Park, \$150,000 shall be used for the Cincinnati Ault Park, 2080

\$150,000 shall be used for the Green Township Hike/Bike Trail, 2081
\$150,000 shall be used for the Kenton Baseball Park Lighting 2082
Improvements, \$150,000 shall be used for the Kamp Dovetail, 2083
\$150,000 shall be used for the Avon Lake Veterans Park, \$150,000 2084
shall be used for the Marion Tallgrass Trail, \$149,000 shall be 2085
used for the Ohio City Recreation Facility, \$125,000 shall be 2086
used for the Cleveland Cultural Gardens, \$125,000 shall be used 2087
for the Village of Fort Recovery Community Park, \$125,000 shall 2088
be used for the Delphos Community Pool and Splash Park, \$100,000 2089
shall be used for the Auglaize County Agricultural Facility 2090
Improvements, \$100,000 shall be used for the Clarksville 2091
Upground Reservoir Safety Upgrades, \$100,000 shall be used for 2092
the Little Hearts Big Smiles All Children's Playground, \$100,000 2093
shall be used for The Wilds Educational Animal Display, \$80,000 2094
shall be used for the Rockford Shane's Park Playground 2095
Equipment, \$75,000 shall be used for the City of Parma Park 2096
Improvements, \$75,000 shall be used for the Deerasic Park 2097
Whitetail Deer Museum and Educational Center, \$75,000 shall be 2098
used for the Stoll Lane Park Redevelopment, \$75,000 shall be 2099
used for the Montpelier Park Barn Roof Replacement, \$67,500 2100
shall be used for the Waddell Park Public Swimming Pool 2101
Renovation, \$60,000 shall be used for the Loveland McCoy Park 2102
Improvements, \$55,000 shall be used for the Columbia Township 2103
Community Natural Park, \$50,000 shall be used for the Columbiana 2104
County Beaver Creek Wildlife Education Center, \$50,000 shall be 2105
used for the Hicksville Splash Pad, ~~\$50,000 shall be used for~~ 2106
~~the Hamilton County Agricultural Facility Improvements,~~ \$50,000 2107
shall be used for the City of Marion Ball Field Complex, \$50,000 2108
shall be used for the City of Fremont Basketball Court Upgrades 2109
(Roger Young Park), \$50,000 shall be used for the Upper Sandusky 2110
Bicentennial Park Project, \$45,000 shall be used for the Noble 2111
County Happy Time Pool, \$45,000 shall be used for the Lebanon 2112

Bike Park, \$40,000 shall be used for the Blanchester Playground, 2113
\$40,000 shall be used for the Beaver Park Sports Field, \$40,000 2114
shall be used for the City of Tiffin City Park Upgrades, \$30,000 2115
shall be used for the London Municipal Pool, \$20,000 shall be 2116
used for the Waverly Canal Park, and \$11,000 shall be used for 2117
the Washington Township Lake Stabilization Project. 2118

Sec. 233.10. DYS DEPARTMENT OF YOUTH SERVICES 2119

Juvenile Correctional Building Fund (Fund 7028) 2120

C47001 Fire Suppression, Safety, and Security \$ 4,867,980 2121

C47002 General Institutional Renovations \$ 5,191,659 2122

C47003 Community Rehabilitation Centers \$ 4,050,086 2123

C47007 Local Juvenile Detention Centers \$ 4,640,475 2124

C47022 Building Additions - Circleville 2125

Juvenile Correctional Facility \$ 10,683,000 2126

C47023 Housing and Programs - Special Needs \$ 5,212,230 2127

~~C47024 First Step Recovery Expansion \$ 100,000 2128~~

TOTAL Juvenile Correctional Building Fund \$ ~~34,745,430~~ 2129

34,645,430 2130

TOTAL ALL FUNDS \$ ~~34,745,430~~ 2131

34,645,430 2132

Section 9. That existing Sections 207.60, 223.10, and 2133
233.10 of S.B. 310 of the 131st General Assembly is hereby 2134
repealed. 2135

Section 10. All items in this section are hereby 2136
appropriated as designated out of any moneys in the state 2137

treasury to the credit of the designated fund. For all 2138
appropriations made in this act, those in the first column are 2139
for fiscal year 2016 and those in the second column are for 2140
fiscal year 2017. The appropriations made in this act are in 2141
addition to any other appropriations made for the FY 2016-FY 2142
2017 biennium. 2143

DPS DEPARTMENT OF PUBLIC SAFETY 2144

Dedicated Purpose Fund Group 2145

5TJ0 763603 Security Grants \$0 \$7,345,000 2146

TOTAL DPF Dedicated Purpose Fund \$0 \$7,345,000 2147

Group 2148

TOTAL ALL BUDGET FUND GROUPS \$0 \$7,345,000 2149

SECURITY GRANTS 2150

(A) The foregoing appropriation item 763603, Security 2151
Grants, shall be used to make competitive grants of up to 2152
\$100,000 to nonprofit organizations for eligible security 2153
improvements that assist the organization in preventing, 2154
preparing for, or responding to acts of terrorism. 2155

(B) The Emergency Management Agency of the Department of 2156
Public Safety shall administer and award the grants. The Agency 2157
shall establish procedures and forms by which applicants may 2158
apply for a grant, a competitive process for ranking applicants 2159
and awarding the grants, and procedures for distributing grants 2160
to recipients. The procedures shall require each applicant to do 2161
all of the following: 2162

(1) Identify and substantiate prior threats or attacks by 2163
a terrorist organization, network, or cell against the nonprofit 2164

organization;	2165
(2) Indicate the symbolic or strategic value of one or more sites that renders the site a possible target of terrorism;	2166 2167
(3) Discuss potential consequences to the organization if the site is damaged, destroyed, or disrupted by a terrorist;	2168 2169
(4) Describe how the grant will be used to integrate organizational preparedness with broader state and local preparedness efforts;	2170 2171 2172
(5) Submit a vulnerability assessment conducted by experienced security, law enforcement, or military personnel and a description of how the grant award will be used to address the vulnerabilities identified in the assessment.	2173 2174 2175 2176
The Agency shall consider all of the above factors in evaluating grant applications.	2177 2178
(C) Any grant submission described in division (I) of section 3313.536 of the Revised Code or section 149.433 of the Revised Code is not a public record under section 149.43 of the Revised Code and is not subject to mandatory release or disclosure under that section.	2179 2180 2181 2182 2183
(D) The Emergency Management Agency may use up to two and one-half per cent of the total amount appropriated to administer the program, a portion of which may be used to pay costs incurred by the Department of Public Safety to provide security-related or specialized assistance in reviewing vulnerability assessments and prioritizing grant applications.	2184 2185 2186 2187 2188 2189
(E) As used in this section:	2190
(1) "Eligible security improvements" means any of the following:	2191 2192

(a) Physical security enhancement equipment or inspection 2193
and screening equipment included on the Authorized Equipment 2194
List published by the United States Department of Homeland 2195
Security; 2196

(b) Attendance fees and associated materials, supplies, 2197
and equipment costs for security-related training courses and 2198
programs regarding the protection of critical infrastructure and 2199
key resources, physical and cyber security, target hardening, or 2200
terrorism awareness or preparedness. Personnel and travel costs 2201
associated with training shall not be considered an eligible 2202
expense of the grant. 2203

(2) "Nonprofit organization" means a corporation, 2204
association, group, institution, society, or other organization 2205
that is exempt from federal income taxation under section 501(c) 2206
(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 2207
U.S.C. 501(c) (3), as amended. 2208

(F) An amount equal to the unexpended, unencumbered 2209
balance of the foregoing appropriation item 763603, Security 2210
Grants, at the end of fiscal year 2017 is hereby reappropriated 2211
for the same purpose in fiscal year 2018. 2212

Section 11. Within the limits set forth in this act, the 2213
Director of Budget and Management shall establish accounts 2214
indicating the source and amount of money for each appropriation 2215
made in this act and shall determine the form and manner in 2216
which appropriation accounts shall be maintained. Expenditures 2217
from appropriations contained in this act shall be accounted for 2218
as though made in Am. Sub. H.B. 64 of the 131st General 2219
Assembly. 2220

The appropriations made in this act are subject to all 2221

provisions of Am. Sub. H.B. 64 of the 131st General Assembly 2222
that are generally applicable to such appropriations. 2223

Section 12. On the effective date of this section, or as 2224
soon as possible thereafter, the Director of Budget and 2225
Management shall transfer \$7,345,000 cash from the Public School 2226
Building Fund (Fund 7021) to the Security Grants Fund (Fund 2227
5TJ0), which is hereby created in the state treasury. 2228

Section 13. That Section 287.10 of Am. Sub. S.B. 260 of 2229
the 131st General Assembly, as amended by Sub. H.B. 390 and S.B. 2230
310, both of the 131st General Assembly, be amended to read as 2231
follows: 2232

Sec. 287.10. FCC FACILITIES CONSTRUCTION COMMISSION 2233

Reappropriations 2234

Capital Donations Fund (Fund 5A10) 2235

C230E2 Capital Donations \$ 1,004,929 2236

TOTAL Capital Donations Fund \$ 1,004,929 2237

Lottery Profits Education Fund (Fund 7017) 2238

C23014 Classroom Facilities Assistance 2239

Program - Lottery Profits \$ 377,991 2240

TOTAL Lottery Profits Education Fund \$ 377,991 2241

Public School Building Fund (Fund 7021) 2242

C23001 Public School Buildings \$ 78,377,788 2243

C23004 Exceptional Needs \$ 1,440,286 2244

C23008 Emergency School Building Assistance \$ 9,685,579 2245

~~C230V9 School Security Grants \$ 7,345,000 2246~~

C230W4	Community School Classroom Facilities		2247
	Assistance	\$ 25,000,000	2248
TOTAL Public School Building Fund		\$ 121,848,653	2249
		<u>114,506,653</u>	2250
Administrative Building Fund (Fund 7026)			2251
C23016	Energy Conservation Project	\$ 2,462,389	2252
C230E3	Hazardous Substance Abatement	\$ 687,462	2253
C230E4	Americans with Disabilities Act	\$ 834,239	2254
C230E5	State Agency Planning/Assessment	\$ 500,000	2255
TOTAL Administrative Building Fund		\$ 4,484,090	2256
Cultural and Sports Facilities Building Fund (Fund 7030)			2257
C23022	Woodward Opera House Renovation	\$ 1,300,000	2258
C23028	OHS - Basic Renovations and Emergency		2259
	Repairs	\$ 242,214	2260
C23029	OHS - Buffington Island State Memorial	\$ 33,475	2261
C23033	OHS - Stowe House State Memorial	\$ 270,000	2262
C23036	The Anchorage	\$ 50,000	2263
C23037	Galion Historic Big Four Depot		2264
	Restoration	\$ 200,000	2265
C23039	Malinta Historical Society Caboose		2266
	Exhibit	\$ 6,000	2267
C23041	Aurora Outdoor Amphitheatre	\$ 50,000	2268

C23045	OHS - Lockington Locks Stabilization	\$ 358,900	2269
C23048	First Lunar Flight Project	\$ 25,000	2270
C23050	The Octagon House	\$ 100,000	2271
C23051	Paul Brown Museum	\$ 75,000	2272
C23052	Little Brown Jug Facility Improvements	\$ 50,000	2273
C23053	Applecreek Historical Society	\$ 50,000	2274
C23054	Bucyrus Historic Depot Renovations	\$ 30,000	2275
C23055	Portland Civil War Museum and Historical Displays	\$ 25,000	2276 2277
C23059	Lake Erie Nature and Science Center	\$ 300,000	2278
C23060	Hallsville Historical Society	\$ 100,000	2279
C23061	Madeira Historical Society/Miller House	\$ 60,000	2280
C23062	Village of Edinburg Veterans Memorial	\$ 35,000	2281
C23064	BalletTech	\$ 200,000	2282
C23065	Rickenbacker Boyhood Home	\$ 139,000	2283
C23066	Variety Theater	\$ 85,000	2284
C23067	Belle's Opera House Improvements	\$ 50,000	2285
C23068	Huntington Playhouse	\$ 40,000	2286
C23069	Cambridge Performing Arts Center	\$ 37,500	2287
C23072	Madisonville Arts Center of Hamilton County	\$ 36,000	2288 2289
C23073	Marietta Citizens Armory Cultural		2290

	Center	\$ 200,000	2291
C23098	Twin City Opera House	\$ 400,000	2292
C230C7	OHS - Statewide Site Exhibit		2293
	Renovations	\$ 50,000	2294
C230F2	Second Century Project	\$ 200,000	2295
C230F4	The Gordon, Hauss, Folk Company Mill	\$ 250,000	2296
C230F5	Thatcher Temple Art Building	\$ 37,500	2297
C230F6	Fitton Center for Creative Arts	\$ 100,000	2298
C230F8	Gammon House Improvements	\$ 75,000	2299
C230F9	Clark State Community College		2300
	Performing Arts Center	\$ 275,000	2301
C230G1	Murphy Theatre	\$ 26,185	2302
C230G3	Public artPARK	\$ 200,000	2303
C230G6	Rainey Institute - Safe Parking	\$ 125,000	2304
C230G7	Ukrainian Museum - Archives	\$ 125,000	2305
C230G8	Cleveland African-American Museum		2306
	Restoration and Expansion	\$ 150,000	2307
C230G9	Great Lakes Science Center Omnimax		2308
	Theatre	\$ 500,000	2309
C230H2	Cozad Bates House	\$ 365,131	2310
C230H3	Beck Center	\$ 402,349	2311
C230J4	Cleveland Museum of Natural History	\$ 2,500,000	2312

C230J5	Phillis Wheatley - Hunter's Cove House	\$ 350,000	2313
C230J6	West Side Market Renovation	\$ 500,000	2314
C230J7	Cardinal Center	\$ 75,000	2315
C230K3	African-American Legacy Project	\$ 75,000	2316
C230K4	Ohio Glass Museum Furnace System	\$ 4,267	2317
C230K6	Victoria Opera House Restoration		2318
	Phase 2	\$ 30,000	2319
C230K8	Sherman House Museum	\$ 35,000	2320
C230L3	Harmony Project	\$ 300,000	2321
C230L4	CCAD Cinematic Arts and Motion Capture		2322
	Studio and Auditorium	\$ 750,000	2323
C230L7	Sauder Village - 1920 Homestead	\$ 131,274	2324
C230L8	Fulton County Visitor and Heritage		2325
	Center	\$ 1,000,000	2326
C230M3	Chardon Lyric Theatre	\$ 50,000	2327
C230M5	Incline Theater Project	\$ 550,000	2328
C230M7	Hamilton County Memorial Hall	\$ 2,000,000	2329
C230M8	Cincinnati Zoo	\$ 2,000,000	2330
C230M9	Union Terminal Restoration	\$ 5,000,000	2331
C230N1	Cincinnati Music Hall Revitalization	\$ 5,000,000	2332
C230N2	Kan Du Community Arts Center	\$ 520,000	2333
C230N4	Appalachian Forest Museum	\$ 100,000	2334

C230N5	Logan Theater	\$ 25,000	2335
C230N6	Willard Train Viewing Platform	\$ 50,000	2336
C230P3	Sterling Theater Revitalization Project	\$ 200,000	2337
C230P6	Avon Isle Renovation Phase 2	\$ 82,775	2338
C230P7	Oberlin Gasholder Building/Underground		2339
	Railroad Center	\$ 200,000	2340
C230Q1	Imagination Station Improvements	\$ 695,000	2341
C230Q3	Columbus Zoo and Aquarium	\$ 1,000,000	2342
C230Q4	Toledo Repertoire Theatre	\$ 150,000	2343
C230Q8	Stambaugh Auditorium	\$ 500,000	2344
C230R1	Bradford Rail Museum	\$ 275,000	2345
C230R5	Wright Company Factory Project	\$ 250,000	2346
C230R8	National Ceramic Museum and Heritage		2347
	Center Renovation	\$ 100,000	2348
C230S1	Tecumseh Theater - Opera House		2349
	Restoration	\$ 140,000	2350
C230S2	Perry County Historical and Cultural		2351
	Arts Center	\$ 341,600	2352
C230S5	Lucy Webb Hayes Heritage Center		2353
	Exterior Replacement and Restoration	\$ 100,000	2354
C230S6	Pumphouse Center for the Arts	\$ 130,000	2355
C230S8	Pro Football Hall of Fame	\$ 10,000,000	2356

C230S9	Park Theater Renovation	\$ 159,078	2357
C230T1	Akron Civic Theater	\$ 530,261	2358
C230T2	John Brown House and Grounds	\$ 50,000	2359
C230T5	Mason Historical Society	\$ 350,000	2360
C230T6	Cincinnati Zoo - Big Cat Facility	\$ 1,000,000	2361
C230T9	Pemberville Opera House Elevator		2362
	Project	\$ 220,000	2363
C230U3	DeYor Performing Arts Center	\$ 100,000	2364
C230X7	Elyria Pioneer Arts Plaza	\$ 300,000	2365
C230X8	Riverside Veterans Memorial	\$ 15,000	2366
TOTAL Cultural and Sports Facilities Building Fund		\$ 45,363,509	2367
School Building Program Assistance Fund (Fund 7032)			2368
C23002	School Building Program Assistance	\$ 249,369,425	2369
C23005	Exceptional Needs	\$ 5,402,528	2370
C23010	Vocation Facilities Assistance Program	\$ 2,660,326	2371
C23011	Corrective Action Program Grants	\$ 21,082,454	2372
TOTAL School Building Program Assistance Fund		\$ 278,514,733	2373
TOTAL ALL FUNDS		\$ 451,593,905	2374
		<u>444,248,905</u>	2375

ELYRIA PIONEER ARTS PLAZA 2376

The amount reappropriated for the foregoing appropriation 2377

item C230X7, Elyria Pioneer Arts Plaza, is the unencumbered and 2378

unallotted balance as of June 30, 2016, in appropriation item 2379

C23040, Broad Street Historical Renovation.	2380
RIVERSIDE VETERANS MEMORIAL	2381
The amount reappropriated for the foregoing appropriation	2382
item C230X8, Riverside Veterans Memorial, is the unencumbered	2383
and unallotted balance as of June 30, 2016, in appropriation	2384
item C23070, Mohawk Veterans' Memorial.	2385
SCHOOL BUILDING PROGRAM ASSISTANCE	2386
The amount reappropriated for the foregoing appropriation	2387
item C23002, School Building Program Assistance, is the	2388
unencumbered and unallotted balance as of June 30, 2016, in	2389
appropriation item C23002, School Building Program Assistance,	2390
plus the unencumbered and unallotted balance as of June 30,	2391
2016, in appropriation item C23019, College Prep Boarding School	2392
Facility.	2393
CORRECTIVE ACTION PROGRAM GRANTS	2394
The foregoing appropriation item C23011, Corrective Action	2395
Program Grants, may be used to provide funding to bring	2396
facilities up to Ohio School Design Manual standards for a	2397
project funded pursuant to sections 3318.01 to 3318.20 or	2398
3318.40 to 3318.45 of the Revised Code for the correction of	2399
work that is found after occupancy of the facility to be	2400
defective, or to have been omitted. Funding shall only be	2401
provided for work if the impacted school district notifies the	2402
Executive Director of the Ohio School Facilities Commission	2403
within five years after occupancy of the facility for which the	2404
district seeks the funding. The Commission may provide funding	2405
assistance necessary to take corrective measures after	2406
evaluating defective or omitted work. If the work to be	2407
corrected or remediated is part of a project not yet completed,	2408

the Commission may amend the project agreement to increase the 2409
project budget and use corrective action funding to provide the 2410
state portion of the amendment. If the work to be corrected or 2411
remediated was part of a completed project and funds were 2412
retained or transferred pursuant to division (C) of section 2413
3318.12 of the Revised Code, the Commission may enter into a new 2414
agreement to address the necessary corrective action. The 2415
Commission shall assess responsibility for the defective or 2416
omitted work and seek cost recovery from responsible parties, if 2417
applicable. Any funds recovered shall be applied first to the 2418
district portion of the cost of the corrective action. Any 2419
remaining funds shall be applied to the state portion and 2420
deposited into the School Building Program Assistance Fund (Fund 2421
7032). 2422

HAZARDOUS SUBSTANCE ABATEMENT IN STATE FACILITIES 2423

The foregoing appropriation item C230E3, Hazardous 2424
Substance Abatement, shall be used to fund the removal of 2425
asbestos, PCB, radon gas, and other contamination hazards from 2426
state facilities. 2427

Prior to the release of funds for asbestos abatement, the 2428
Ohio Facilities Construction Commission shall review proposals 2429
from state agencies to use these funds for asbestos abatement 2430
projects based on criteria developed by the Ohio Facilities 2431
Construction Commission. Upon a determination by the Ohio 2432
Facilities Construction Commission that the requesting agency 2433
cannot fund the asbestos abatement project or other toxic 2434
materials removal through existing capital and operating 2435
appropriations, the Commission may request the release of funds 2436
for such projects by the Controlling Board. State agencies 2437
intending to fund asbestos abatement or other toxic materials 2438

removal through existing capital and operating appropriations 2439
shall notify the Executive Director of the Ohio Facilities 2440
Construction Commission of the nature and scope prior to 2441
commencing the project. 2442

Only agencies that have received appropriations for 2443
capital projects from the Administrative Building Fund (Fund 2444
7026) are eligible to receive funding from this item. Public 2445
school districts are not eligible. 2446

ENERGY CONSERVATION PROJECT 2447

The foregoing appropriation item C23016, Energy 2448
Conservation Project, shall be used to perform energy 2449
conservation renovations, including the United States 2450
Environmental Protection Agency's Energy Star Program, in state- 2451
owned facilities. Prior to the release of funds for renovation, 2452
state agencies shall have performed a comprehensive energy audit 2453
for each project. The Ohio Facilities Construction Commission 2454
shall review and approve proposals from state agencies to use 2455
these funds for energy conservation. Public school districts and 2456
state-supported and state-assisted institutions of higher 2457
education are not eligible for funding from this item. 2458

IMPLEMENTATION OF AMERICANS WITH DISABILITIES ACT 2459

The foregoing appropriation item C230E4, Americans with 2460
Disabilities Act, shall be used to renovate state-owned 2461
facilities to provide access for physically disabled persons in 2462
accordance with Title II of the Americans with Disabilities Act. 2463

Prior to the release of funds for renovation, state 2464
agencies shall perform self-evaluations of state-owned 2465
facilities identifying barriers to access to service. State 2466
agencies shall prioritize access barriers and develop a 2467

transition plan for the removal of these barriers. The Ohio 2468
Facilities Construction Commission shall review proposals from 2469
state agencies to use these funds for Americans with 2470
Disabilities Act renovations. 2471

Only agencies that have received appropriations for 2472
capital projects from the Administrative Building Fund (Fund 2473
7026) are eligible to receive funding from this item. Public 2474
school districts are not eligible. 2475

Section 14. That existing Section 287.10 of Am. Sub. S.B. 2476
260 of the 131st General Assembly, as amended by Sub. H.B. 290 2477
and S.B. 310, both of the 131st General Assembly, is hereby 2478
repealed. 2479

Section 15. That Section 369.453 of Am. Sub. H.B. 64 of 2480
the 131st General Assembly be amended to read as follows: 2481

Sec. 369.453. REGIONAL PARTNERSHIP AND TRAINING CENTER 2482

The foregoing appropriation item 235620, Regional 2483
Partnership and Training Center, shall be used by Ohio 2484
University Southern in Ironton, Shawnee State University, the 2485
University of Rio Grande, and Southern State Community College 2486
to establish the Higher Education Regional Partnership and 2487
Training Center at the Point Industrial Park to bring necessary 2488
technical degree and training programs to Lawrence County and 2489
the surrounding region. Southern State Community College shall 2490
act as the fiscal agent for these funds. 2491

Section 16. That existing Section 369.453 of Am. Sub. H.B. 2492
64 of the 131st General Assembly is hereby repealed. 2493

Section 17. That Section 369.10 of Am. Sub. H.B. 64 of the 2494
131st General Assembly, as most recently amended by Sub. H.B. 2495
391 of the 131st General Assembly, be amended to read as 2496

follows:					2497
	Sec. 369.10.	BOR DEPARTMENT OF HIGHER EDUCATION			2498
	General Revenue Fund				2499
GRF	235321	Operating Expenses	\$ 5,377,193	\$ 5,377,193	2500
GRF	235402	Sea Grants	\$ 299,250	\$ 299,250	2501
GRF	235406	Articulation	\$ 2,000,000	\$ 2,000,000	2502
		and Transfer			2503
GRF	235408	Midwest Higher	\$ 115,000	\$ 115,000	2504
		Education Compact			2505
GRF	235414	State Grants and	\$ 830,180	\$ 830,180	2506
		Scholarship			2507
		Administration			2508
GRF	235417	eStudent Services	\$ 2,532,688	\$ 2,532,688	2509
GRF	235428	Appalachian New	\$ 1,500,000	\$ 1,500,000	2510
		Economy Partnership			2511
GRF	235438	Choose Ohio First	\$ 16,665,114	\$ 16,665,114	2512
		Scholarship			2513
GRF	235443	Adult Basic and	\$ 7,402,416	\$ 7,372,416	2514
		Literacy Education			2515
		- State			2516
GRF	235444	Ohio Technical Centers	\$ 16,817,547	\$ 16,817,547	2517
GRF	235474	Area Health Education	\$ 900,000	\$ 900,000	2518

		Centers Program			2519
		Support			2520
GRF	235483	Technology Integration	\$ 378,598	\$ 378,598	2521
		and Professional			2522
		Development			2523
GRF	235492	Campus Safety	\$ 2,000,000	\$ 0	2524
		and Training			2525
GRF	235501	State Share	\$ 1,903,285,144	\$ 1,979,416,550	2526
		of Instruction			2527
GRF	235502	Student Support	\$ 632,974	\$ 632,974	2528
		Services			2529
GRF	235504	War Orphans	\$ 6,835,710	\$ 7,124,141	2530
		Scholarships			2531
GRF	235507	OhioLINK	\$ 6,211,012	\$ 6,211,012	2532
GRF	235508	Air Force Institute	\$ 1,740,803	\$ 1,740,803	2533
		of Technology			2534
GRF	235510	Ohio Supercomputer	\$ 5,818,900	\$ 5,818,900	2535
		Center			2536
GRF	235511	Cooperative Extension	\$ 24,209,491	\$ 24,209,491	2537
		Service			2538
GRF	235514	Central State	\$ 11,063,468	\$ 11,063,468	2539
		Supplement			2540

GRF	235515	Case Western Reserve	\$ 2,146,253	\$ 2,146,253	2541
		University School of			2542
		Medicine			2543
GRF	235519	Family Practice	\$ 3,166,185	\$ 3,166,185	2544
GRF	235520	Shawnee State	\$ 2,326,097	\$ 2,326,097	2545
		Supplement			2546
GRF	235524	Police and Fire	\$ 107,814	\$ 107,814	2547
		Protection			2548
GRF	235525	Geriatric Medicine	\$ 522,151	\$ 522,151	2549
GRF	235526	Primary Care	\$ 1,500,000	\$ 1,500,000	2550
		Residencies			2551
GRF	235533	Higher Education	\$ 820,000	\$ 1,418,000	2552
		Program Support			2553
GRF	235535	Ohio Agricultural	\$ 36,861,470	\$ 36,361,470	2554
		Research and			2555
		Development Center			2556
GRF	235536	The Ohio State	\$ 9,668,941	\$ 9,668,941	2557
		University Clinical			2558
		Teaching			2559
GRF	235537	University of	\$ 7,952,573	\$ 7,952,573	2560
		Cincinnati Clinical			2561
		Teaching			2562

GRF	235538	University of Toledo	\$ 6,198,600	\$ 6,198,600	2563
		Clinical Teaching			2564
GRF	235539	Wright State	\$ 3,011,400	\$ 3,011,400	2565
		University Clinical			2566
		Teaching			2567
GRF	235540	Ohio University	\$ 2,911,212	\$ 2,911,212	2568
		Clinical Teaching			2569
GRF	235541	Northeast Ohio	\$ 2,994,178	\$ 2,994,178	2570
		Medical University			2571
		Clinical Teaching			2572
GRF	235546	Central State	\$ 1,850,000	\$ 1,850,000	2573
		Agricultural Research			2574
		and Development			2575
GRF	235548	Central State	\$ 350,000	\$ 350,000	2576
		Cooperative Extension			2577
		Services			2578
GRF	235552	Capital Component	\$ 10,280,387	\$ 6,350,817	2579
GRF	235555	Library Depositories	\$ 1,440,342	\$ 1,440,342	2580
GRF	235556	Ohio Academic	\$ 3,172,519	\$ 3,172,519	2581
		Resources Network			2582
GRF	235558	Long-term Care	\$ 325,300	\$ 325,300	2583
		Research			2584

GRF	235559	Central State	\$ 300,000	\$ 300,000	2585
		University -			2586
		Agriculture Education			2587
GRF	235563	Ohio College	\$ 97,187,107	\$ 100,187,107	2588
		Opportunity Grant			2589
GRF	235572	The Ohio State	\$ 766,533	\$ 766,533	2590
		University Clinic			2591
		Support			2592
GRF	235591	Co-op Internship	\$ 3,520,000	\$ 3,520,000	2593
		Program			2594
GRF	235599	National Guard	\$ 18,750,552	\$ 18,900,003	2595
		Scholarship Program			2596
GRF	235909	Higher Education	\$ 252,470,800	\$ 259,289,500	2597
		General Obligation			2598
		Bond Debt Service			2599
TOTAL GRF		General Revenue Fund	\$ 2,487,215,902	\$ 2,567,742,320	2600
		Dedicated Purpose Fund Group			2601
2200	235614	Program Approval	\$ 650,000	\$ 650,000	2602
		and Reauthorization			2603
4560	235603	Sales and Services	\$ 199,250	\$ 199,250	2604
4E80	235602	Higher Educational	\$ 29,100	\$ 29,100	2605
		Facility Commission			2606

		Administration				2607
4X10	235674	Telecommunity and	\$ 49,150	\$ 49,150		2608
		Distance Learning				2609
5D40	235675	Conferences/Special	\$ 1,884,095	\$ 1,884,095		2610
		Purposes				2611
5JC0	235620	Regional Partnership	\$ 500,000	\$ 500,000		2612
				<u>1,000,000</u>		2613
		and Training Center				2614
5JC0	235668	Defense/Aerospace	\$ 10,000,000	\$ 10,000,000		2615
		Workforce Development				2616
		Initiative				2617
5NH0	235684	OhioMeansJobs	\$ 500,000	\$ 0		2618
		Workforce Development				2619
		Revolving Loan Program				2620
5P30	235663	Variable Savings Plan	\$ 8,028,685	\$ 8,082,899		2621
5RA0	235616	Workforce and Higher	\$ 10,750,000	\$ 16,500,000		2622
		Education Programs				2623
5RA0	235673	NCERCMP	\$ 2,000,000	\$ 2,000,000		2624
6450	235664	Guaranteed Savings	\$ 1,068,048	\$ 1,061,886		2625
		Plan				2626
6820	235606	Nursing Loan Program	\$ 891,320	\$ 891,320		2627
TOTAL DPF		Dedicated Purpose	\$ 36,549,648	\$ 41,847,700		2628

				<u>42,347,700</u>	2629
Fund Group					2630
Bond Research and Development Fund Group					2631
7011	235634	Research Incentive	\$ 8,000,000	\$ 8,000,000	2632
Third Frontier Fund					2633
TOTAL BRD Bond Research and			\$ 8,000,000	\$ 8,000,000	2634
Development Fund Group					2635
Federal Fund Group					2636
3120	235611	Gear-up Grant	\$ 3,050,600	\$ 3,169,050	2637
3120	235612	Carl D. Perkins	\$ 1,350,000	\$ 1,350,000	2638
Grant/Plan					2639
Administration					2640
3120	235617	Improving Teacher	\$ 2,800,000	\$ 2,800,000	2641
Quality Grant					2642
3120	235641	Adult Basic and	\$ 15,207,359	\$ 15,207,359	2643
Literacy Education					2644
- Federal					2645
3120	235672	H-1B Tech Skills	\$ 2,100,000	\$ 2,100,000	2646
Training					2647
3H20	235608	Human Services Project	\$ 375,000	\$ 375,000	2648
TOTAL FED Federal Fund Group			\$ 24,882,959	\$ 25,001,409	2649
TOTAL ALL BUDGET FUND GROUPS			\$ 2,556,648,509	\$ 2,642,591,429	2650

		<u>2,643,091,429</u>	2651
Section 18.	That existing Section 369.10 of Am. Sub. H.B.		2652
	64 of the 131st General Assembly, as most recently amended by		2653
	Sub. H.B. 391 of the 131st General Assembly, is hereby repealed.		2654
Section 19.	That Section 273.10 of Am. Sub. S.B. 260 of		2655
	the 131st General Assembly, as amended by Sub. H.B. 390 of the		2656
	131st General Assembly, be amended to read as follows:		2657
Sec. 273.10.	DNR DEPARTMENT OF NATURAL RESOURCES		2658
		Reappropriations	2659
	Wildlife Fund (Fund 7015)		2660
C725B6	Upgrade Underground Fuel Tanks	\$ 20,597	2661
C725K9	Wildlife Area Building	\$ 6,964,893	2662
	Development/Renovation		2663
C725L9	Dam Rehabilitation	\$ 279,077	2664
	TOTAL Wildlife Fund	\$ 7,264,567	2665
	Administrative Building Fund (Fund 7026)		2666
C725D5	Fountain Square Building	\$ 1,748,583	2667
	and Telephone System Improvements		2668
C725D7	Multi-Agency Radio Communications	\$ 71,268	2669
	Equipment		2670
C725E0	DNR Fairgrounds Areas Upgrading	\$ 59,930	2671
C725N7	District Office Renovations	\$ 263,088	2672
	TOTAL Administrative Building Fund	\$ 2,442,869	2673
	Ohio Parks and Natural Resources Fund (Fund 7031)		2674

C72512	Land Acquisition	\$	265,309	2675
C72549	Facilities Development	\$	469,083	2676
C725B7	Upgrade Underground Fuel Tanks	\$	578,250	2677
C725C0	Cap Abandoned Water Wells	\$	110,932	2678
C725C2	Rehabilitate Canals, Hydraulic Works, and Support Facilities	\$	447,160	2679 2680
C725C5	Grand Lake St. Marys State Park	\$	25,000	2681
C725E1	Local Parks Projects - Statewide	\$	3,953,070	2682
C725E5	Project Planning	\$	267,510	2683
C725J0	Natural Areas and Preserves Maintenance Facility Development - Springville Carbon Cod Removal	\$	616,967	2684 2685 2686
C725K0	State Park Renovations/Upgrading	\$	55,761	2687
C725M0	Dam Rehabilitation	\$	917,685	2688
C725N5	Wastewater/Water Systems Upgrades	\$	805,084	2689
C725N8	Operations Facilities Development	\$	854,000	2690
TOTAL Ohio Parks and Natural Resources Fund		\$	9,365,811	2691
Parks and Recreation Improvement Fund (Fund 7035)				2692
C72513	Land Acquisition	\$	5,434	2693
C725A0	State Parks Campgrounds/Lodges/Cabins	\$	10,786,308	2694
C725B2	State Park Maintenance Facility Development	\$	1,976,887	2695 2696

C725B5	Buckeye Lake Dam Rehabilitation	\$	4,515,636	2697
C725D8	MARCS Equipment	\$	76,854	2698
C725E2	Local Parks Projects	\$	7,952,920	2699
			<u>7,836,920</u>	2700
C725E6	Project Planning	\$	152,504	2701
C725L8	Statewide Trails Program	\$	99,115	2702
C725R3	State Parks Renovations/Upgrades	\$	244,682	2703
C725R4	Dam Rehabilitation - Parks	\$	1,004,723	2704
C725R5	Lake White State Park - Dam Rehabilitation	\$	1,436,443	2705
TOTAL Parks and Recreation Improvement Fund		\$	28,251,506	2706
			<u>28,135,506</u>	2707
Clean Ohio Trail Fund (Fund 7061)				2708
C72514	Clean Ohio Trail Fund	\$	5,858,613	2709
TOTAL Clean Ohio Trail Fund		\$	5,858,613	2710
Waterways Safety Fund (Fund 7086)				2711
C725A7	Cooperative Funding for Boating Facilities	\$	3,885,359	2712
C725N9	Operations Facilities	\$	809,989	2713
C725Q6	Facilities Development	\$	697,514	2714
TOTAL Waterways Safety Fund		\$	5,392,862	2715
TOTAL ALL FUNDS		\$	58,576,228	2716
			<u>58,460,228</u>	2717
FEDERAL REIMBURSEMENT				2718

All reimbursements received from the federal government 2719
for any expenditures made pursuant to this section shall be 2720
deposited in the state treasury to the credit of the fund from 2721
which the expenditure originated. 2722

Section 20. That existing Section 273.10 of Am. Sub. S.B. 2723
260 of the 131st General Assembly, as amended by Sub. H.B. 390 2724
of the 131st General Assembly, is hereby repealed. 2725

Section 21. That Section 273.30 of Am. Sub. S.B. 260 of 2726
the 131st General Assembly, as amended by Sub. H.B. 390 and S.B. 2727
310, both of the 131st General Assembly, be amended to read as 2728
follows: 2729

Sec. 273.30. LOCAL PARKS PROJECTS 2730

The amount reappropriated for appropriation item C725E2, 2731
Local Parks Projects, shall be equal to the amount of all 2732
unreleased local parks projects and allowable administrative 2733
costs specified in this section. 2734

Of the foregoing appropriation item C725E2, Local Parks 2735
Projects, \$50,000 plus an amount equal to two per cent of the 2736
projects listed may be used by the Department of Natural 2737
Resources for the administration of local projects, unless 2738
released prior to ~~the effective date of this amendment~~ August 2739
16, 2016; \$3,500,000 shall be used for the Public Square 2740
Redevelopment Project in Cleveland; \$1,500,000 shall be used for 2741
the City of Cleveland - Lakefront Access Project; \$1,000,000 2742
shall be used for the Middletown River Center; \$500,000 shall be 2743
used for the New Economy Neighborhood - Phase II; \$400,000 shall 2744
be used for the City of Sylvania River Trail; \$250,000 shall be 2745
used for the Muskingum River Lock and Dam; \$250,000 shall be 2746
used for the City of Toledo Promenade Park; \$250,000 shall be 2747

used for the Montgomery County Agricultural Facility 2748
Improvements; ~~\$191,000 shall be used for Deerfield Township~~ 2749
~~Simpson Creek Erosion Mitigation and Bank Control;~~ \$165,000 2750
shall be used for the Fredricktown Bike Path; \$100,000 shall be 2751
used for PASA Field Lighting; \$100,000 shall be used for the 2752
Euclid Beach Pier; \$100,000 shall be used for the Liberty Park 2753
Expansion - Twinsburg; \$100,000 shall be used for the Mudbrook 2754
Trail and Greenway Project; \$100,000 shall be used for the Ohio 2755
to Erie Trail; \$90,000 shall be used for Addyston Park 2756
Improvements; \$75,000 shall be used for Scippo Creek 2757
Conservation; \$75,000 shall be used to support Hazel Woods Park; 2758
\$60,000 shall be used for the Josiah Hedges Park Trail of 2759
Tiffin; \$45,000 shall be used for the Bruce L. Chapin Bridge - 2760
Northcoast Inland Trail; \$35,000 shall be used for the ASK 2761
Playground; \$30,000 shall be used for the Round Town Bike Trail; 2762
\$25,000 shall be used for the Newbury Veterans' Memorial Park; 2763
and \$10,000 shall be used for Village of Albany Bike Paths. 2764

Section 22. That existing Section 273.10 of Am. S.B. 260 2765
of the 131st General Assembly, as amended by Sub. H.B. 390 and 2766
S.B. 310, both of the 131st General Assembly, is hereby 2767
repealed. 2768

Section 23. That Section 239.10 of S.B. 310 of the 131st 2769
General Assembly, as amended by Sub. H.B. 390 of the 131st 2770
General Assembly, be amended to read as follows: 2771

Sec. 239.10. FCC FACILITIES CONSTRUCTION COMMISSION 2772

Lottery Profits Education Fund (Fund 7017) 2773

C23014 Classroom Facilities Assistance \$ 50,000,000 2774
Program - Lottery Profits 2775

TOTAL Lottery Profits Education Fund \$ 50,000,000 2776

Public School Building Fund (Fund 7021)		2777
C23001 Public School Buildings	\$ 100,000,000	2778
TOTAL Public School Building Fund	\$ 100,000,000	2779
Administrative Building Fund (Fund 7026)		2780
C23016 Energy Conservation Projects	\$ 2,000,000	2781
C230E5 State Agency Planning/Assessment	\$ 1,500,000	2782
TOTAL Administrative Building Fund	\$ 3,500,000	2783
Cultural and Sports Facilities Building Fund (Fund 7030)		2784
C23023 OHS - Ohio History Center	\$ 1,000,000	2785
Exhibit Replacement		2786
C23024 OHS - Statewide Site Exhibit	\$ 750,000	2787
Renovation		2788
C23025 OHS - Statewide Site Repairs	\$ 1,050,410	2789
C23028 OHS - Basic Renovations and	\$ 1,000,000	2790
Emergency Repairs		2791
C23030 OHS - Rankin House State Memorial	\$ 393,250	2792
C23031 OHS - Harding Home State Memorial	\$ 1,354,559	2793
C23032 OHS - Ohio Historical Center	\$ 1,007,370	2794
Rehabilitation		2795
C23033 OHS - Stowe House State Memorial	\$ 1,028,500	2796
C23045 OHS - Lockington Locks Stabilization	\$ 513,521	2797
C23051 Tecumseh Theater Opera House	\$ 50,000	2798
Restoration		2799
C23057 OHS - Online Portal to Ohio's	\$ 850,000	2800

Heritage		2801
C23083 Stan Hywet Hall and Gardens	\$ 250,000	2802
Manor House		2803
C23098 Twin City Opera House	\$ 100,000	2804
C230AA Cleveland Grays Armory Museum	\$ 350,000	2805
C230AB Cleveland Music Hall	\$ 400,000	2806
C230AC Cleveland Zoological Society	\$ 200,000	2807
C230AD Saint Luke's Pointe	\$ 200,000	2808
C230AE Variety Theatre	\$ 250,000	2809
C230AF Fairview Park Bain Park Cabin	\$ 70,000	2810
C230AG Darke County Historical Society	\$ 150,000	2811
Garst Museum Parking Lot		2812
C230AH Longtown Clemens Farmstead Museum	\$ 90,000	2813
C230AJ Auglaize Village Mansfield Museum and Train Depot	\$ 125,000	2814 2815
C230AK Sandusky State Theatre	\$ 750,000	2816
C230AL Fairfield Decorative Arts Center	\$ 60,000	2817
C230AM General Sherman House Museum	\$ 100,000	2818
C230AN Villages of Millersport and Buckeye Lake	\$ 250,000	2819 2820
C230AP Fayette County Museum	\$ 25,000	2821
C230AQ Aminah Robinson Cultural Arts and Community Center	\$ 150,000	2822 2823
C230AR COSI Building Exhibit Expansion	\$ 5,000,000	2824

C230AS Renovations of the Lincoln Theatre	\$ 300,000	2825
C230AT Motts Military Museum and 9-11 Memorial	\$ 50,000	2826 2827
C230AU Charleen and Charles Hinson Amphitheater	\$ 1,000,000	2828 2829
C230AV Veterans Memorial for Senecaville	\$ 15,000	2830
C230AW Carnegie Center of Columbia - Tusculum Renovation	\$ 131,000	2831 2832
C230AX Cincinnati Shakespeare Company	\$ 750,000	2833
C230AY Ensemble Theatre Cincinnati	\$ 100,000	2834
C230AZ Madcap Productions - New Madcap Puppet Theater	\$ 200,000	2835 2836
C230B1 Karamu House 2.0	\$ 800,000	2837
C230BA Riverbend and Taft Theater	\$ 85,000	2838
C230BB Golf Manor Volunteer Park Outdoor Amphitheater	\$ 45,000	2839 2840
C230BC Native American Museum of Mariemont	\$ 400,000	2841
C230BD Hancock County Sports Hall of Fame	\$ 15,000	2842
C230BE Four Corners Heritage Center Historic Structure	\$ 100,000	2843 2844
C230BF Malinta Ohio Historical Site Rehabilitation	\$ 19,000	2845 2846
C230BG William Scott House	\$ 110,000	2847
C230BH Loudonville Opera House Renovations	\$ 250,000	2848

C230BJ Oak Hill Liberty Theatre	\$ 100,000	2849
C230BK Knox County Memorial Theatre	\$ 150,000	2850
C230BL Fairport Harbor Lighthouse Project	\$ 200,000	2851
C230BM Lake County History Center	\$ 250,000	2852
Rehab Project		2853
C230BN Ro-Na Theater Performing Arts Center	\$ 200,000	2854
C230BP Weathervane Playhouse Renovations	\$ 50,000	2855
C230BQ Logan County Veterans Memorial	\$ 300,000	2856
Hall Restoration		2857
C230BR Amherst Historical Water Tower	\$ 40,000	2858
Project		2859
C230BS Elyria Pioneer Plaza	\$ 75,000	2860
C230BT LaGrange Township Historic Fire	\$ 32,000	2861
Station		2862
C230BU Lorain Palace Theatre and Civic	\$ 150,000	2863
Center Rehabilitation		2864
C230BV Downtown Toledo Music Hall	\$ 400,000	2865
C230BW Toledo Museum of Art Polishing	\$ 1,500,000	2866
the Gem Project		2867
C230BX Plain City Restoration of Historic	\$ 30,000	2868
Clock Tower		2869
C230BY Homerville Community Center	\$ 100,000	2870
Expansion		2871
C230BZ Medina County Historical Society	\$ 100,000	2872
C230CA Fort Recovery Historical Society	\$ 75,000	2873

C230CB	Boonshoft Museum of Discovery	\$ 1,000,000	2874
C230CC	Dayton History Heritage Center of Regional Leadership	\$ 1,500,000	2875 2876
C230CD	Dayton Project M & M	\$ 550,000	2877
C230CE	Trotwood Community Center	\$ 250,000	2878
C230CF	Zanesville Community Theater	\$ 75,000	2879
C230CG	John Paulding Historical Museum Expansion	\$ 30,000	2880 2881
C230CH	Mt. Perry Scenic Railroad Structure Renovations	\$ 125,000	2882 2883
C230CJ	Perry County Opera House / Community Center	\$ 50,000	2884 2885
C230CK	Circleville Memorial Hall	\$ 150,000	2886
C230CL	Everts Community & Arts Center	\$ 200,000	2887
C230CM	Waverly Old Children's Home Renovation	\$ 20,000	2888 2889
C230CN	Garrettsville Buckeye Block Community Theatre	\$ 700,000	2890 2891
C230CP	Historic Hiram Hayden Auditorium	\$ 375,000	2892
C230CR	Kent Stage Theater Restoration Project	\$ 450,000	2893 2894
C230CS	Mantua Township Historic Bell Tower	\$ 140,000	2895
C230CT	Windham Veterans Memorial Plaque	\$ 12,000	2896
C230CU	North Central Ohio Industrial Museum	\$ 100,000	2897

C230CV Majestic Theatre Renovation	\$ 750,000	2898
Project Phase II		2899
C230CW Seneca County Museum	\$ 50,000	2900
C230CX Arts In Stark	\$ 355,000	2901
C230CY City of Canton Central Plaza	\$ 100,000	2902
Memorial Statues		2903
C230CZ McKinley Presidential Museum	\$ 135,000	2904
C230DA Jackson North Park Amphitheater	\$ 1,000,000	2905
C230DB Five Oaks Historic Home	\$ 350,000	2906
C230DC Massillon Museum	\$ 1,500,000	2907
C230DD 1893 Genoa Schoolhouse Restoration	\$ 57,000	2908
C230DE Melscheimer Schoolhouse Restoration	\$ 15,000	2909
C230DF Bud and Susie Rogers Garden	\$ 400,000	2910
C230DG The Courtyard at East Woods	\$ 90,000	2911
C230DH W.D. Packard Music Hall Elevator	\$ 200,000	2912
C230DJ Tuscarawas County Cultural Arts Center	\$ 500,000	2913 2914
C230DK Zoar Bicentennial Village	\$ 12,000	2915
C230DL Marysville Avalon Theatre Renovations	\$ 300,000	2916 2917
C230DM Convoy Opera House	\$ 60,000	2918
C230DN Van Wert Historical Society Museum	\$ 112,000	2919
C230DP Wassenberg Art Center	\$ 175,000	2920
C230DR Warren County Historical Society	\$ 190,000	2921

Handicap Entrance Project		2922
C230DS Smithville Community Historical Society	\$ 50,000	2923 2924
C230DT Wayne County Buckeye Agricultural Museum & Education Center	\$ 400,000	2925 2926
C230DU Kister Water Mill and Education Center	\$ 200,000	2927 2928
C230DV Wayne Center for the Arts	\$ 150,000	2929
C230DW West Liberty Town Hall Opera House	\$ 150,000	2930
C230DX Medina City Parking Deck	\$ 1,000,000	2931
C230DY Cincinnati Zoo Cheetah Run & Encounter	\$ 250,000	2932 2933
C230DZ Columbus Zoo - Asia Quest	\$ 250,000	2934
C230EA Cleveland Museum of Art	\$ 1,100,000	2935
C230EB Unionville Tavern Rehabilitation - Phase I Exterior	\$ 160,000	2936 2937
C230EC Triumph of Flight	\$ 250,000	2938
C230ED OHS - Historical Center/Ohio Village Buildings	\$ 300,000	2939 2940
C230EG Parma Heights Cassidy Theatre Cultural Center	\$ 50,000	2941 2942
<u>C230EH Warren County Historical Society</u>	<u>\$ 116,000</u>	2943
C230H2 Cozad Bates House	\$ 70,000	2944
C230J4 Cleveland Museum of Natural History	\$ 3,300,000	2945

C230K1 Historic Strand Theatre Renovation	\$ 175,000	2946
C230K9 Washington Court House Auditorium	\$ 100,000	2947
C230L5 CAPA's Renovations of the Palace Theatre	\$ 250,000	2948 2949
C230L7 Sauder Village Experience	\$ 500,000	2950
C230L9 Ariel Theatre	\$ 200,000	2951
C230M3 Geauga Lyric Theater Guild	\$ 200,000	2952
C230M6 Cincinnati Art Museum	\$ 750,000	2953
C230M8 Cincinnati Zoo	\$ 1,750,000	2954
C230N1 Cincinnati Music Hall	\$ 500,000	2955
C230N8 Steubenville Grand Theatre Restoration Project	\$ 75,000	2956 2957
C230N9 South Leroy Meeting House Restoration	\$ 50,000	2958 2959
C230P1 Fine Arts Association Facility Expansion/Renovation	\$ 650,000	2960 2961
C230Q1 Imagination Station	\$ 200,000	2962
C230Q3 Columbus Zoo - Entry Village Guest Services Improvements	\$ 500,000	2963 2964
C230Q7 Butler Institute of American Art	\$ 500,000	2965
C230Q8 Henry H. Stambaugh Auditorium	\$ 500,000	2966
C230Q9 Marion Palace Theatre	\$ 100,000	2967
C230R1 Bradford Railway Museum	\$ 75,000	2968
C230R7 Dayton Art Institute's	\$ 1,000,000	2969

Centennial - Preservation &		2970
Accessibility		2971
C230T2 John Brown House and Grounds	\$ 250,000	2972
Restoration		2973
C230T3 Hale Farm & Village Capital	\$ 100,000	2974
Improvement Project		2975
C230U2 Folger Home of Avon Lake	\$ 75,000	2976
C230U3 DeYor Performing Arts Center	\$ 1,250,000	2977
Heating and Cooling		2978
C230W7 OHS - Lundy House Restoration	\$ 409,370	2979
C230W8 OHS - Cedar Bog Improvements	\$ 193,600	2980
C230W9 OHS - Hayes Center Improvements	\$ 290,400	2981
C230X1 OHS - Site Energy Conservation	\$ 239,580	2982
C230X2 OHS - Collections Storage Facility	\$ 400,000	2983
Object Evaluation		2984
C230X5 OHS - State Archives Shelving	\$ 3,000,000	2985
C230X6 OHS - Fort Ancient Earthworks	\$ 219,440	2986
C230Y1 Meigs Township Veterans Monument	\$ 5,000	2987
C230Y2 Serpent Mound	\$ 50,000	2988
C230Y3 Allen County Museum	\$ 100,000	2989
C230Y4 Schine's Theater Restoration	\$ 300,000	2990
C230Y5 Hayesville Opera House	\$ 20,000	2991
C230Y6 Ashtabula Maritime and Surface	\$ 100,000	2992
Transportation Museum		2993

C230Y7 Ashtabula Covered Bridge Festival	\$ 100,000	2994
Entertainment Pavilion		2995
C230Y8 Armstrong Air and Space Museum and STEM Education Center	\$ 900,000	2996 2997
C230Y9 Gaslight Theatre Building Renovation Project	\$ 300,000	2998 2999
C230Z1 Caroline Scott Harrison Statue	\$ 75,000	3000
C230Z2 City of Trenton Amphitheatre Cover	\$ 50,000	3001
C230Z3 Historic Batavia Armory	\$ 300,000	3002
C230Z4 Columbiana County Bowstring Arch Bridge Rehabilitation	\$ 200,000	3003 3004
C230Z5 Coshocton Planetarium	\$ 75,000	3005
C230Z6 Bedford Historical Society	\$ 100,000	3006
C230Z7 Historical Society of Broadview Heights	\$ 150,000	3007 3008
C230Z8 Brooklyn John Frey Park	\$ 90,000	3009
C230Z9 Chagrin Falls Center Community Arts	\$ 600,000	3010
TOTAL Cultural and Sports Facilities Building Fund	\$ 63,415,000	3011
	<u>63,531,000</u>	3012
School Building Program Assistance Fund (Fund 7032)		3013
C23002 School Building Program Assistance	\$ 500,000,000	3014
TOTAL School Building Program Assistance Fund	\$ 500,000,000	3015
TOTAL ALL FUNDS	\$ 716,915,000	3016
	<u>717,031,000</u>	3017

STATE AGENCY PLANNING/ASSESSMENT	3018
The foregoing appropriation item C230E5, State Agency Planning/Assessment, shall be used by the Facilities Construction Commission to provide assistance to any state agency for assessment, capital planning, and maintenance management.	3019 3020 3021 3022 3023
SCHOOL BUILDING PROGRAM ASSISTANCE	3024
The foregoing appropriation item C23002, School Building Program Assistance, shall be used by the School Facilities Commission to provide funding to school districts that receive conditional approval from the Commission pursuant to Chapter 3318. of the Revised Code.	3025 3026 3027 3028 3029
Section 24. That existing Section 239.10 of S.B. 310 of the 131st General Assembly, as amended by Sub. H.B. 390 of the 131st General Assembly, is hereby repealed.	3030 3031 3032
Section 25. That Section 221.10 of S.B. 310 of the 131st General Assembly, as amended by Sub. H.B. 390 of the 131st General Assembly, be amended to read as follows:	3033 3034 3035
Sec. 221.10. MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES	3036 3037
Mental Health Facilities Improvement Fund (Fund 7033)	3038
C58001 Community Assistance Projects	\$ 12,000,000 3039
C58007 Infrastructure Renovations	\$ 21,310,000 3040
C58021 Providence House	\$ 100,000 3041
C58024 Bellefaire Jewish Children's Home	\$ 550,000 3042
C58026 Cocoon Emergency Shelter	\$ 800,000 3043

C58028 Child Focus, Inc.	\$ 415,000	3044
C58029 CHOICES for Victims of Domestic Violence Campaign	\$ 500,000	3045 3046
C58030 Family Services of Northwest Ohio Adult Crisis Stabilization Unit	\$ 100,000	3047 3048
C58031 Glenbeigh Hospital Multipurpose Building	\$ 400,000	3049
C58032 OhioGuidestone Residential Treatment Building Renovation	\$ 350,000	3050 3051
C58033 Salvation Army of Greater Cleveland Harbor Light Complex	\$ 350,000	3052 3053
C58034 Greenville East Main Street Recovery Center	\$ 25,000	3054
C58035 Columbus Briggsdale Apartments - Phase II	\$ 250,000	3055
C58036 The Buckeye Ranch, Inc.	\$ 100,000	3056
C58037 Expansion of Lettuce Work	\$ 250,000	3057
C58038 Ravenwood Mental Health Facility Expansion	\$ 500,000	3058
C58039 Cincinnati Center for Addiction Treatment Expansion	\$ 2,000,000	3059 3060
C58040 Painesville Mental Health Services Agency	\$ 200,000	3061
C58041 Tri-County Board of Recovery and Mental Health Services	\$ 500,000	3062 3063
C58042 McKinley Hall Renovation	\$ 75,000	3064
C58043 Glenway Outpatient Opiate Facility	\$ 200,000	3065

C58044 Alvis Women Community Reentry Project	\$ 50,000	3066
C58045 Daybreak Youth Shelter and Employment Center	\$ 250,000	3067
<u>C58046 Summer Entrepreneurial Experience and</u>	<u>\$ 100,000</u>	3068
<u> Knowledge</u>		3069
TOTAL Mental Health Facilities Improvement Fund	\$ 41,275,000	3070
	<u>41,375,000</u>	3071
TOTAL ALL FUNDS	\$ 41,275,000	3072
	<u>41,375,000</u>	3073

COMMUNITY ASSISTANCE PROJECTS 3074

The foregoing appropriation for the Department of Mental Health and Addiction Services, C58001, Community Assistance Projects, may be used for facilities constructed or to be constructed pursuant to Chapter 340., 5119., 5123., or 5126. of the Revised Code or the authority granted by section 154.20 of the Revised Code and the rules issued pursuant to those chapters and that section and shall be distributed by the Department of Mental Health and Addiction Services subject to Controlling Board approval. 3075-3083

Section 26. That existing Section 221.10 of S.B. 310 of the 131st General Assembly, as subsequently amended by Sub. H.B. 390 of the 131st General Assembly, is hereby repealed. 3084-3086

Section 27. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the following sections, presented in this act as composites of the sections as amended by the acts indicated, are the resulting versions of the 3087-3092

sections in effect prior to the effective date of the sections	3093
as presented in this act:	3094
Section 5739.02 of the Revised Code as amended by Am. Sub.	3095
H.B. 64, Sub. H.B. 390, and Sub. S.B. 172, all of the 131st	3096
General Assembly.	3097
Section 273.30 of Am. Sub. S.B. 260 of the 131st General	3098
Assembly as amended by Sub. H.B. 390 and S.B. 310, both of the	3099
131st General Assembly.	3100