

AN ACT

To amend sections 117.46, 117.461, 117.462, 117.463, 117.47, 117.471, 117.472, 122.076, 149.431, 3333.93, 3345.202, 5709.084, 5717.04, 5726.01, 5727.111, and 5739.02; to enact sections 117.464, 117.465, 3333.172, and 3345.203 of the Revised Code; to amend Section 369.453 of Am. Sub. H.B. 64 of the 131st General Assembly; to amend Section 369.10 of Am. Sub. H.B. 64 of the 131st General Assembly, as subsequently amended; to amend Sections 273.10, 273.30, and 287.10 of Am. Sub. S.B. 260 of the 131st General Assembly, as subsequently amended; to amend Sections 207.60, 223.10, and 233.10 of S.B. 310 of the 131st General Assembly; and to amend Sections 221.10 and 239.10 of S.B. 310 of the 131st General Assembly, as subsequently amended, to specify that state institutions of higher education may be subject to performance audits conducted by the Auditor of State, to make changes to the operation of state programs, to modify the state tax laws, and to make capital and operating appropriations.

Be it enacted by the General Assembly of the State of Ohio:

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

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

The auditor shall select each agency or institution to be audited and shall determine whether to audit the entire agency or institution or a portion of the agency or institution by auditing one or more programs, offices, boards, councils, or other entities within that agency or institution. The auditor shall make the selection and determination in consultation with the governor and the speaker and minority leader of the house of representatives and president and minority leader of the senate.

An audit of a portion of an agency or institution shall be considered an audit of one agency or

institution. The authority to audit a portion of an agency or institution in no way limits the auditor's ability to audit an entire agency or institution if it is in the best interest of the state.

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

As used in this section and in sections 117.461, 117.462, 117.463, 117.47, 117.471, and 117.472 of the Revised Code, "state institution of higher education" has the meaning defined in section 3345.011 of the Revised Code.

Sec. 117.461. Every state agency or state institution of higher education audited pursuant to section 117.46 of the Revised Code shall accept comments regarding the performance audit from interested parties. The comment period shall begin on the day following the release date of the audit and shall conclude at the end of the fourteenth day following the release date. The agency or institution shall make all comments available to the public on the twenty-first day following the release date of the audit. The agency or institution shall determine how to accept comments under this section.

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

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

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

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

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

Sec. 117.463. (A) The auditor of state shall annually submit a report in writing to the governor, the speaker and minority leader of the house of representatives, and the president and minority leader of the senate describing both of the following:

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

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

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

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

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

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

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

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

(2) Two hundred fifty thousand dollars, if full-time-equivalent enrollment is greater than five thousand but not more than thirty thousand;

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

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

Sec. 117.47. There is hereby created in the state treasury the leverage for efficiency, accountability, and performance fund. The auditor of state shall use the fund to:

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

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

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

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

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

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

The amount charged for a performance audit shall include interest on the amount loaned, accrued from the date the audit is completed until the date payment is received by the auditor of state.

The interest rate shall be equivalent to the average of the monthly yields for the state treasury asset reserve fund for the time period during which the interest is accruing.

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

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

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

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

If the director determines that no funds payable and due to the state agency or state institution of higher education are available or that insufficient amounts of such funds are available, the director shall withhold and pay to the auditor of state the amounts available and shall continue to withhold funds and pay the auditor of state until the full amount due to the auditor of state is paid.

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

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

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

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

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

(2) "Alternative fuel vehicle" means a motor vehicle that is registered in this state for operation on public highways, is propelled by a motor that runs on alternative fuel, and has a gross vehicle rating of at least twenty-six thousand pounds. "Alternative fuel vehicle" includes a bi-fueled or dual-fueled vehicle with a motor that can run on both alternative fuel and on gasoline or diesel fuel.

(3) "New alternative fuel vehicle" means an alternative fuel vehicle that meets all of the following criteria:

(a) The purchaser purchased the vehicle from an original equipment manufacturer, automobile retailer, or after-market conversion facility.

(b) The purchaser was the first person to purchase the vehicle not for resale.

(c) The purchaser purchased the vehicle for use in business.

(d) The alternative fuel technology used in the vehicle has received a compliance designation or been certified by the United States environmental protection agency for new or intermediate use.

(4) "Traditional fuel vehicle" means a motor vehicle that is registered in this state for operation on public highways and that is propelled by gasoline or diesel fuel.

(5) "Adjusted purchase price" means the portion of the purchase price of a new alternative fuel vehicle that is attributable to the parts and equipment used for the storage of alternative fuel, the delivery of alternative fuel to the motor, and the exhaust of gases from the combustion of alternative fuel.

(6) "Conversion parts and equipment" shall not include parts and equipment that have previously been used to modify or retrofit another traditional fuel vehicle.

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

(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.

(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:

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

(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;

(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;

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

(5) Any other procedures, criteria, or grant terms that the director determines necessary to

administer the program.

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

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

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

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

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

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

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

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

(1) The amount a participating student will be charged for instructional and general fees,

provided that amount is in compliance with the program;

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

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

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

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

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

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

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

(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 ~~dispersed~~ 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:

(1) Application procedures;

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

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

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

(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;

(4) Other requirements that must be completed by a grant recipient, including both of the following:

(a) The completion of curriculum that includes skills needed by employers;

(b) The completion of counseling regarding the proper management of student loans and how to minimize the amount of student loan debt.

(5) The method for determining the distribution of a grant to a grant recipient, including both of the following:

(a) The amount of each disbursement;

(b) The schedule for making disbursements to a grant recipient through the public or private school in which the recipient is enrolled.

(6) Establishing a procedure for a public or private institution to take disciplinary action against a student who fails to continue in an academic program leading to a qualifying degree, certification, or license after receiving a grant, including determining appropriate reimbursements.

(E) The department of higher education, in consultation with the department of education, shall establish a procedure for training and outreach for school counselors to allow them to distribute information to high school students in this state regarding the jobs that are determined to be in-demand jobs and the educational requirements for employment in those jobs.

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

(1) Instructions concerning the submission of proposals;

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

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

(4) The relative importance of each evaluation criterion;

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

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.

(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:

(1) Develop a methodology for collecting all of the following information:

- (a) The total number of grants awarded to eligible students;
 - (b) The total grant amount awarded to each grant recipient;
 - (c) The job field and occupation a grant recipient holds twelve months following the completion of a program;
 - (d) The income level of each grant recipient.
- (2) Perform a cost-benefit analysis comparing the costs of the program against the earnings generated by grant recipients based on the information collected in division (G)(1) of this section.
- (3) Submit a report to the governor and the general assembly describing the results of the analysis required under division (G) of this section not later than December 31, 2018.

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

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

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

- (1) The purchase of a policy or policies of liability insurance from an insurer or insurers licensed to do business in this state;
- (2) Establishment or participation in a program of self-insurance, by trust or in any other manner the board considers prudent. Any self-insurance program shall file annually, with the superintendent of insurance, a report certified by a competent property and casualty actuary. The superintendent of insurance shall review such report. If such a self-insurance program has more than a single college or university participant, all participants shall be provided with the annual actuarial reports of the program.
- (3) Establishment of or participation in a captive insurance company that is licensed to do business in this state, another state, or a foreign country;
- (4) Establishment of, or participation in, a joint self-insurance pool under section 3345.203 of the Revised Code.

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

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

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

- (1) "Claims expenses" means payment of judgments, settlement of claims, expense, loss, and damage.
- (2) "State university or college" has the same meaning as in section 3345.12 of the Revised Code.

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

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

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

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

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

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

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

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

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

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

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

proposed contract and statement shall be disclosed and presented at a meeting of the board of trustees of the state university or college prior to the meeting at which the board of trustees of the state university or college authorizes the contract.

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

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

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

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

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

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

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

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

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

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

(b) Individual or fleet motor vehicle or automobile liability and protection against other liability and loss associated with the ownership, maintenance, and use of motor vehicles;

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

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

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

(f) Environmental impairment;

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

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

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

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

(2) Division (C) of section 102.04 of the Revised Code;

(3) Section 2921.42 of the Revised Code.

(I) This section shall not be construed to affect the ability of any state university or college to self-insure under the authority conferred by any other section of the Revised Code.

(J) The establishment or participation in a joint self-insurance pool under this section shall not constitute a waiver of any immunity or defense available to the member state university or college or to any covered entity.

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

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

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

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

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

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

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

Sec. 5709.084. Real and personal property comprising a convention center that is constructed or, in the case of personal property, acquired, after January 1, 2010, are exempt from taxation if the convention center is located in a county having a population, when construction of the convention center commences, of more than one million two hundred thousand according to the most recent

federal decennial census, and if the convention center, or the land upon which the convention center is situated, is owned or leased by the county. For the purposes of this section, construction of the convention center commences upon the earlier of issuance of debt to finance all or a portion of the convention center, demolition of existing structures on the site, or grading of the site in preparation for construction.

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

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

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

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

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

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

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

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

auditor of the county in which the property involved in the appeal is located.

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

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

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

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

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

If upon hearing and consideration of such record and evidence the court decides that the

decision of the board appealed from is reasonable and lawful it shall affirm the same, but if the court decides that such decision of the board is unreasonable or unlawful, the court shall reverse and vacate the decision or modify it and enter final judgment in accordance with such modification.

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

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

Sec. 5726.01. As used in this chapter:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

For the purposes of division (D) of this section, "financing transaction" means making or selling loans, extending credit, leasing, earning or receiving subvention, including interest supplements and other support costs related thereto, or acquiring, selling, or servicing accounts receivable, notes, loans, leases, debt, or installment obligations that arise from the sale or lease of tangible personal property or the performance of services, and "gross income" has the same meaning as in section 61 of the Internal Revenue Code and includes income from transactions between the captive finance company and other members of its affiliated group.

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

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

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

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

(G) "Document of creation" means the articles of incorporation of a corporation, articles of organization of a limited liability company, registration of a foreign limited liability company, certificate of limited partnership, registration of a foreign limited partnership, registration of a domestic or foreign limited liability partnership, or registration of a trade name.

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

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

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

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

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

grandfathered unitary savings and loan holding company on January 1, 2012.

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

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

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

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

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

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

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

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

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

(3) In the case of a bank organization or nonbank financial organization that is not included in

a group described in division (H)(1) or (2) of this section, the bank organization or nonbank financial organization.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(4) For tax year 2007 and thereafter, pursuant to division (H) of section 5711.22 of the

Revised Code.

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

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

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

(2) For tax year 2006 and each tax year thereafter, in the case of an electric company, eighty-five per cent in the case of its taxable transmission and distribution property and its energy conversion equipment, and twenty-four per cent for all its other taxable property.

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

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

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

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

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

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

(2) In the case of the lease or rental, with a fixed term of more than thirty days or an indefinite term with a minimum period of more than thirty days, of any motor vehicles designed by the manufacturer to carry a load of not more than one ton, watercraft, outboard motor, or aircraft, or of any tangible personal property, other than motor vehicles designed by the manufacturer to carry a load of more than one ton, to be used by the lessee or renter primarily for business purposes, the tax shall be collected by the vendor at the time the lease or rental is consummated and shall be calculated by the vendor on the basis of the total amount to be paid by the lessee or renter under the lease agreement. If the total amount of the consideration for the lease or rental includes amounts that are not calculated at the time the lease or rental is executed, the tax shall be calculated and collected by the vendor at the time such amounts are billed to the lessee or renter. In the case of an open-end lease or rental, the tax shall be calculated by the vendor on the basis of the total amount to be paid during the initial fixed term of the lease or rental, and for each subsequent renewal period as it comes due. As used in this division, "motor vehicle" has the same meaning as in section 4501.01 of the Revised

Code, and "watercraft" includes an outdrive unit attached to the watercraft.

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

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

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

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

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

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

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

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

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

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

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

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

(9)(a) Sales of services or tangible personal property, other than motor vehicles, mobile

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

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

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

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

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

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

"Charitable purposes" means the relief of poverty; the improvement of health through the alleviation of illness, disease, or injury; the operation of an organization exclusively for the provision of professional, laundry, printing, and purchasing services to hospitals or charitable institutions; the operation of a home for the aged, as defined in section 5701.13 of the Revised Code; the operation of a radio or television broadcasting station that is licensed by the federal communications commission as a noncommercial educational radio or television station; the operation of a nonprofit animal adoption service or a county humane society; the promotion of education by an institution of learning that maintains a faculty of qualified instructors, teaches regular continuous courses of study, and confers a recognized diploma upon completion of a specific curriculum; the operation of a parent-teacher association, booster group, or similar organization primarily engaged in the promotion and support of the curricular or extracurricular activities of a primary or secondary school; the operation of a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein; the production of performances in

music, dramatics, and the arts; or the promotion of education by an organization engaged in carrying on research in, or the dissemination of, scientific and technological knowledge and information primarily for the public.

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

(13) Building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property under a construction contract with this state or a political subdivision of this state, or with the United States government or any of its agencies; building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property that are accepted for ownership by this state or any of its political subdivisions, or by the United States government or any of its agencies at the time of completion of the structures or improvements; building and construction materials sold to construction contractors for incorporation into a horticulture structure or livestock structure for a person engaged in the business of horticulture or producing livestock; building materials and services sold to a construction contractor for incorporation into a house of public worship or religious education, or a building used exclusively for charitable purposes under a construction contract with an organization whose purpose is as described in division (B)(12) of this section; building materials and services sold to a construction contractor for incorporation into a building under a construction contract with an organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes; building and construction materials sold for incorporation into the original construction of a sports facility under section 307.696 of the Revised Code; building and construction materials and services sold to a construction contractor for incorporation into real property outside this state if such materials and services, when sold to a construction contractor in the state in which the real property is located for incorporation into real property in that state, would be exempt from a tax on sales levied by that state; building and construction materials for incorporation into a transportation facility pursuant to a public-private agreement entered into under sections 5501.70 to 5501.83 of the Revised Code; and, until one calendar year after the construction of a convention center that qualifies for property tax exemption under section 5709.084 of the Revised Code is completed, building and construction materials and services sold to a construction contractor for incorporation into the real property comprising that convention center;

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

(15) Sales to persons primarily engaged in any of the activities mentioned in division (B)(42) (a), (g), or (h) of this section, to persons engaged in making retail sales, or to persons who purchase for sale from a manufacturer tangible personal property that was produced by the manufacturer in accordance with specific designs provided by the purchaser, of packages, including material, labels, and parts for packages, and of machinery, equipment, and material for use primarily in packaging tangible personal property produced for sale, including any machinery, equipment, and supplies used to make labels or packages, to prepare packages or products for labeling, or to label packages or

products, by or on the order of the person doing the packaging, or sold at retail. "Packages" includes bags, baskets, cartons, crates, boxes, cans, bottles, bindings, wrappings, and other similar devices and containers, but does not include motor vehicles or bulk tanks, trailers, or similar devices attached to motor vehicles. "Packaging" means placing in a package. Division (B)(15) of this section does not apply to persons engaged in highway transportation for hire.

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

(17) Sales to persons engaged in farming, agriculture, horticulture, or floriculture, of tangible personal property for use or consumption primarily in the production by farming, agriculture, horticulture, or floriculture of other tangible personal property for use or consumption primarily in the production of tangible personal property for sale by farming, agriculture, horticulture, or floriculture; or material and parts for incorporation into any such tangible personal property for use or consumption in production; and of tangible personal property for such use or consumption in the conditioning or holding of products produced by and for such use, consumption, or sale by persons engaged in farming, agriculture, horticulture, or floriculture, except where such property is incorporated into real property;

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

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

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

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

(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;

(27) Sales to persons licensed to conduct a food service operation pursuant to section 3717.43 of the Revised Code, of tangible personal property primarily used directly for the following:

(a) To prepare food for human consumption for sale;

(b) To preserve food that has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection by the consumer;

(c) To clean tangible personal property used to prepare or serve food for human consumption for sale.

(28) Sales of animals by nonprofit animal adoption services or county humane societies;

(29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;

(30) Sales and installation of agricultural land tile, as defined in division (B)(5)(a) of section 5739.01 of the Revised Code;

(31) Sales and erection or installation of portable grain bins, as defined in division (B)(5)(b) of section 5739.01 of the Revised Code;

(32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway transportation for hire, except for packages and packaging used for the transportation of tangible personal property;

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

(34) Sales to a telecommunications service vendor, mobile telecommunications service vendor, or satellite broadcasting service vendor of tangible personal property and services used directly and primarily in transmitting, receiving, switching, or recording any interactive, one- or two-way electromagnetic communications, including voice, image, data, and information, through the use of any medium, including, but not limited to, poles, wires, cables, switching equipment, computers, and record storage devices and media, and component parts for the tangible personal property. The

exemption provided in this division shall be in lieu of all other exemptions under division (B)(42)(a) or (n) of this section to which the vendor may otherwise be entitled, based upon the use of the thing purchased in providing the telecommunications, mobile telecommunications, or satellite broadcasting service.

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

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

(a) Motor racing vehicles;

(b) Repair services for motor racing vehicles;

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

(39) Sales of used manufactured homes and used mobile homes, as defined in section 5739.0210 of the Revised Code, made on or after January 1, 2000;

(40) Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting, or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer's production, transmission, or distribution system and that retains its classification as tangible personal property after incorporation; fuel or power used in the production, transmission, or

distribution of electricity; energy conversion equipment as defined in section 5727.01 of the Revised Code; and tangible personal property and services used in the repair and maintenance of the production, transmission, or distribution system, including only those motor vehicles as are specially designed and equipped for such use. The exemption provided in this division shall be in lieu of all other exemptions in division (B)(42)(a) or (n) of this section to which a provider of electricity may otherwise be entitled based on the use of the tangible personal property or service purchased in generating, transmitting, or distributing electricity.

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

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

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

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

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

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

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

(f) To use or consume the thing transferred in the production and preparation in suitable condition for market and sale of printed, imprinted, overprinted, lithographic, multilithic, blueprinted, photostatic, or other productions or reproductions of written or graphic matter;

(g) To use the thing transferred, as described in section 5739.011 of the Revised Code, primarily in a manufacturing operation to produce tangible personal property for sale;

(h) To use the benefit of a warranty, maintenance or service contract, or similar agreement, as described in division (B)(7) of section 5739.01 of the Revised Code, to repair or maintain tangible personal property, if all of the property that is the subject of the warranty, contract, or agreement would not be subject to the tax imposed by this section;

(i) To use the thing transferred as qualified research and development equipment;

(j) To use or consume the thing transferred primarily in storing, transporting, mailing, or otherwise handling purchased sales inventory in a warehouse, distribution center, or similar facility

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

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

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

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

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

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

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

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

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

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

(45) Sales of telecommunications service that is used directly and primarily to perform the functions of a call center. As used in this division, "call center" means any physical location where telephone calls are placed or received in high volume for the purpose of making sales, marketing, customer service, technical support, or other specialized business activity, and that employs at least

fifty individuals that engage in call center activities on a full-time basis, or sufficient individuals to fill fifty full-time equivalent positions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) "Eligible county" has the same meaning as in section 307.695 of the Revised Code.

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

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

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

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

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

(E) The tax collected by the vendor from the consumer under this chapter is not part of the price, but is a tax collection for the benefit of the state, and of counties levying an additional sales tax pursuant to section 5739.021 or 5739.026 of the Revised Code and of transit authorities levying an additional sales tax pursuant to section 5739.023 of the Revised Code. Except for the discount authorized under section 5739.12 of the Revised Code and the effects of any rounding pursuant to

section 5703.055 of the Revised Code, no person other than the state or such a county or transit authority shall derive any benefit from the collection or payment of the tax levied by this section or section 5739.021, 5739.023, or 5739.026 of the Revised Code.

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

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

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

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

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

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

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

charges.

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

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

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

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

Sec. 207.60. CTC CINCINNATI STATE COMMUNITY COLLEGE
Higher Education Improvement Fund (Fund 7034)

C36128	Compton Road Health Center	\$ 500,000
C36130	Hebrew Union - American Jewish Archives	\$ 150,000
C36131	Boys and Girls Hope Home of Cincinnati	\$ 250,000
C36133	Butler Tech and Career Development - Bioscience	\$ 1,000,000
C36135	Student Completion and Career Services One-Stop Center	\$ 3,100,000
C36136	Energy Efficiency and Savings Projects	\$ 1,675,000
C36137	Greater Cincinnati Manufacturing Careers Accelerator Additive Design and Materials Testing Innovations	\$ 1,880,000
C36139	<u>Hamilton County Agricultural Facility</u>	<u>\$ 50,000</u>
	<u>Improvements</u>	
TOTAL	Higher Education Improvement Fund	\$ 8,555,000 8,605,000
TOTAL ALL FUNDS		\$ 8,555,000

 8,605,000

 Sec. 223.10. DNR DEPARTMENT OF NATURAL RESOURCES
 Wildlife Fund (Fund 7015)

C725B0	Access Development	\$	13,600,000
C725K9	Wildlife Area Building Development/Renovations	\$	8,150,000
C725W0	MARCS Equipment	\$	1,866,087
TOTAL Wildlife Fund		\$	23,616,087

Administrative Building Fund (Fund 7026)

C725D7	MARCS Equipment	\$	5,996,598
C725N7	District Office Renovations	\$	3,000,000
TOTAL Administrative Building Fund		\$	8,996,598

Ohio Parks and Natural Resources Fund (Fund 7031)

C72512	Land Acquisition	\$	475,000
C72549	DNR Facilities Development	\$	1,500,000
C725E1	Local Parks Projects Statewide	\$	5,108,985
C725E5	Project Planning	\$	1,100,938
C725K0	State Park Renovations/Upgrading	\$	11,060,000
C725M0	Dam Rehabilitation	\$	2,550,000
C725N5	Wastewater/Water Systems Upgrades	\$	2,750,000
C725N8	Operations Facilities Development	\$	1,000,000
TOTAL Ohio Parks and Natural Resources Fund		\$	25,544,923

Parks and Recreation Improvement Fund (Fund 7035)

C725A0	State Parks, Campgrounds, Lodges, Cabins	\$	23,910,514
C725B5	Buckeye Lake Dam Rehabilitation	\$	61,546,960
C725C4	Muskingum River Lock and Dam	\$	3,750,000
C725E2	Local Parks Projects	\$	46,433,500
			<u>46,383,500</u>

C725E6	Project Planning	\$	6,070,285
C725R4	Dam Rehabilitation - Parks	\$	55,425,000
C725R5	Lake White State Park - Dam Rehabilitation	\$	27,376,761
C725U4	Water Quality Equipment		

and Projects	\$	7,400,000
TOTAL Parks and Recreation Improvement Fund	\$	231,913,020
		<u>231,863,020</u>
Clean Ohio Trail Fund (Fund 7061)		
C72514 Clean Ohio Trail Fund	\$	12,500,000
TOTAL Clean Ohio Trail Fund	\$	12,500,000
Waterways Safety Fund (Fund 7086)		
C725A7 Cooperative Funding for Boating Facilities	\$	16,750,000
C725N9 Operations Facilities Development	\$	2,300,000
C725Z0 MARCS Equipment	\$	1,511,165
TOTAL Waterways Safety Fund	\$	20,561,165
TOTAL ALL FUNDS	\$	323,131,793
		<u>323,081,793</u>

FEDERAL REIMBURSEMENT

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

LOCAL PARKS PROJECTS

Of the foregoing appropriation item C725E2, Local Parks Projects, an amount equal to two per cent of the projects listed may be used by the Department of Natural Resources for the administration of local projects, \$4,025,000 shall be used for the Scioto Peninsula Park and Parking Garage, \$3,500,000 shall be used for the Lakefront Pedestrian Bridge, \$2,500,000 shall be used for the Cuyahoga River Franklin Hill Stabilization, \$2,000,000 shall be used for the Flats East Development, \$1,200,000 shall be used for the Harley Jones Rotary Memorial Amphitheater in Bryson Park, \$1,000,000 shall be used for the South Point Community Pool, \$1,000,000 shall be used for the Champion Mill Sports Complex Improvements, \$1,000,000 shall be used for the Bridge to Wendy Park, \$1,000,000 shall be used for the Franklin Park Conservatory, \$1,000,000 shall be used for the Worthington Pools Renovation, \$1,000,000 shall be used for the Lorain County Mill Creek Conservation and Flood Control, \$1,000,000 shall be used for the Promenade Park and ProMedica Parking Facility, \$1,000,000 shall be used for the City of Canton Market Square Enhancement Project, \$1,000,000 shall be used for The Magnolia Flowering Mills/Stark County Park district, \$750,000 shall be used for the Gorge Dam Removal, \$700,000 shall be used for the Todds Fork Trail, \$600,000 shall be used for the St. Henry Swimming Pool, \$500,000 shall be used for the Kuenning-Dicke Natural Area Preserve, \$500,000 shall be used for the West Chester Soccer Complex, \$500,000 shall be used for the Van Aken District Bicycle and Pedestrian Connections, \$500,000 shall be used for the Galloway Sports Complex, \$500,000 shall be used for the Scioto Audubon Metro Park Pedestrian Bridge, \$500,000 shall be used for the Scioto River Park Development, \$500,000 shall be used for the Dream Field at Windsor Park Playground, \$500,000

shall be used for the Columbus Crew Practice Facility, \$500,000 shall be used for the Holmes County Agricultural Facility Improvements, \$500,000 shall be used for the City of Sylvania SOMO Project, \$500,000 shall be used for The White Rhinoceros Barn, \$500,000 shall be used for the Thornport Buckeye Lake Public Access and Park, \$500,000 shall be used for the Redskin Memorial Park Development, \$500,000 shall be used for the Warren County Sports Complex, \$406,000 shall be used for the Bryson Pool Improvements Splash Park, \$400,000 shall be used for the Cadiz Bike Trail/Public Infrastructure Connectivity Project, \$400,000 shall be used for the Cave Lake Dam Safety Modifications, \$400,000 shall be used for the Preble County Agricultural Facility Improvements, \$400,000 shall be used for the Nimisila Spillway and Bridge Demolition and Replacement, \$400,000 shall be used for the Green Central Park, \$350,000 shall be used for the Rocky River Bradstreets Landing Park, \$350,000 shall be used for the Little Miami Scenic Trail, \$350,000 shall be used for the East View Park Ball Diamonds and Field Improvements, \$300,000 shall be used for the Schoonover Lake Dam Restoration, \$300,000 shall be used for the Columbiana County Agricultural Facility Improvements, \$300,000 shall be used for the Bill Stanton Community Park Shoreline Enhancement, \$300,000 shall be used for the Chesapeake Community Building, \$300,000 shall be used for the Glenford Earthworks Phase III, \$300,000 shall be used for the ~~Stark Parks Wilderness Center Trail System~~ Wilderness Center's Facility Enhancement Project, \$250,000 shall be used for the Carroll County Ohio FFA Camp Muskingum, \$250,000 shall be used for the Clinton County Agricultural Facility Improvements, \$250,000 shall be used for the Greenville Downtown Park, \$250,000 shall be used for the Greenville Harmon Field, \$250,000 shall be used for the McCutcheon Road Park, \$250,000 shall be used for the Heritage Rail Trail Extension, \$250,000 shall be used for the Upper Arlington Shared-Use Path Expansion Projects, \$250,000 shall be used for the Tremont Road-Zollinger Road Shared-Use Path Connector, \$250,000 shall be used for the Hobson Freedom Park: Phase II, \$250,000 shall be used for the Blue Ash Summit Park, \$250,000 shall be used for the Pro Football Hall of Fame Comprehensive Master Study, \$250,000 shall be used for the Cascade Plaza Phase II, \$250,000 shall be used for the Richwood Lake Trail, \$250,000 shall be used for the Wren Community Building Shelter and Pavilion, \$200,000 shall be used for the J.W. Denver Memorial Park, \$200,000 shall be used for the Chippewa Creek Headwater Park, \$200,000 shall be used for the City of Strongsville Recreation Center, \$200,000 shall be used for the Brewing Heritage Trail Segment 1, \$200,000 shall be used for the Cincinnati Mill Creek Flood Mitigation/Mill Creek Barrier Dam, \$200,000 shall be used for the Southern State Community College Pathway, \$200,000 shall be used for the Ernsthausen Recreation Center Splash Pad, \$200,000 shall be used for the Ohio University Proctorville Walking Path, \$200,000 shall be used for the Coldwater Recreation Space and Amphitheatre, \$200,000 shall be used for the Perry County Home Farm, \$200,000 shall be used for the Coppel Soccer Complex Improvements, \$200,000 shall be used for the Jungle Junction Indoor Playground, \$200,000 shall be used for the Shelby County Agricultural Facility Improvements, \$200,000 shall be used for the Middle Point Ballpark Improvements, \$175,000 shall be used for the Fairfield Township Metro Parks, \$170,000 shall be used for the Chamberlin Park Bike/Pedestrian Access Improvements, \$150,000 shall be used for the Columbus Topiary Park Improvements, \$150,000 shall be used for the Gallipolis City Park, \$150,000 shall be used for the Cincinnati Ault Park, \$150,000 shall be used for the Green Township Hike/Bike Trail, \$150,000 shall be used for the Kenton Baseball Park Lighting Improvements, \$150,000 shall

be used for the Kamp Dovetail, \$150,000 shall be used for the Avon Lake Veterans Park, \$150,000 shall be used for the Marion Tallgrass Trail, \$149,000 shall be used for the Ohio City Recreation Facility, \$125,000 shall be used for the Cleveland Cultural Gardens, \$125,000 shall be used for the Village of Fort Recovery Community Park, \$125,000 shall be used for the Delphos Community Pool and Splash Park, \$100,000 shall be used for the Auglaize County Agricultural Facility Improvements, \$100,000 shall be used for the Clarksville Upground Reservoir Safety Upgrades, \$100,000 shall be used for the Little Hearts Big Smiles All Children's Playground, \$100,000 shall be used for The Wilds Educational Animal Display, \$80,000 shall be used for the Rockford Shane's Park Playground Equipment, \$75,000 shall be used for the City of Parma Park Improvements, \$75,000 shall be used for the Deerasic Park Whitetail Deer Museum and Educational Center, \$75,000 shall be used for the Stoll Lane Park Redevelopment, \$75,000 shall be used for the Montpelier Park Barn Roof Replacement, \$67,500 shall be used for the Waddell Park Public Swimming Pool Renovation, \$60,000 shall be used for the Loveland McCoy Park Improvements, \$55,000 shall be used for the Columbia Township Community Natural Park, \$50,000 shall be used for the Columbiana County Beaver Creek Wildlife Education Center, \$50,000 shall be used for the Hicksville Splash Pad, ~~\$50,000 shall be used for the Hamilton County Agricultural Facility Improvements~~, \$50,000 shall be used for the City of Marion Ball Field Complex, \$50,000 shall be used for the City of Fremont Basketball Court Upgrades (Roger Young Park), \$50,000 shall be used for the Upper Sandusky Bicentennial Park Project, \$45,000 shall be used for the Noble County Happy Time Pool, \$45,000 shall be used for the Lebanon Bike Park, \$40,000 shall be used for the Blanchester Playground, \$40,000 shall be used for the Beaver Park Sports Field, \$40,000 shall be used for the City of Tiffin City Park Upgrades, \$30,000 shall be used for the London Municipal Pool, \$20,000 shall be used for the Waverly Canal Park, and \$11,000 shall be used for the Washington Township Lake Stabilization Project.

Sec. 233.10. DYS DEPARTMENT OF YOUTH SERVICES

Juvenile Correctional Building Fund (Fund 7028)

C47001	Fire Suppression, Safety, and Security	\$ 4,867,980
C47002	General Institutional Renovations	\$ 5,191,659
C47003	Community Rehabilitation Centers	\$ 4,050,086
C47007	Local Juvenile Detention Centers	\$ 4,640,475
C47022	Building Additions - Circleville	
	Juvenile Correctional Facility	\$ 10,683,000
C47023	Housing and Programs - Special Needs	\$ 5,212,230
C47024	First Step Recovery Expansion	\$ 100,000
TOTAL Juvenile Correctional Building Fund		\$ 34,745,430
		<u>34,645,430</u>
TOTAL ALL FUNDS		\$ 34,745,430
		<u>34,645,430</u>

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

SECTION 10. All items in this section are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. For all appropriations made in this act, those in the first column are for fiscal year 2016 and those in the second column are for fiscal year 2017. The appropriations made in this act are in addition to any other appropriations made for the FY 2016-FY 2017 biennium.

DPS DEPARTMENT OF PUBLIC SAFETY

Dedicated Purpose Fund Group

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

Group

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

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

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

- (1) Identify and substantiate prior threats or attacks by a terrorist organization, network, or cell against the nonprofit organization;
- (2) Indicate the symbolic or strategic value of one or more sites that renders the site a possible target of terrorism;
- (3) Discuss potential consequences to the organization if the site is damaged, destroyed, or disrupted by a terrorist;
- (4) Describe how the grant will be used to integrate organizational preparedness with broader state and local preparedness efforts;
- (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.

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

(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.

(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.

(E) As used in this section:

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

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

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

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

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

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

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

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

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

Sec. 287.10. FCC FACILITIES CONSTRUCTION COMMISSION

Reappropriations

Capital Donations Fund (Fund 5A10)

C230E2	Capital Donations	\$ 1,004,929
TOTAL Capital Donations Fund		\$ 1,004,929
Lottery Profits Education Fund (Fund 7017)		
C23014	Classroom Facilities Assistance	
	Program - Lottery Profits	\$ 377,991
TOTAL Lottery Profits Education Fund		\$ 377,991
Public School Building Fund (Fund 7021)		
C23001	Public School Buildings	\$ 78,377,788
C23004	Exceptional Needs	\$ 1,440,286
C23008	Emergency School Building Assistance	\$ 9,685,579
C230V9	School Security Grants	\$ 7,345,000
C230W4	Community School Classroom Facilities	
	Assistance	\$ 25,000,000
TOTAL Public School Building Fund		\$ 121,848,653
		<u>114,506,653</u>
Administrative Building Fund (Fund 7026)		
C23016	Energy Conservation Project	\$ 2,462,389
C230E3	Hazardous Substance Abatement	\$ 687,462
C230E4	Americans with Disabilities Act	\$ 834,239
C230E5	State Agency Planning/Assessment	\$ 500,000
TOTAL Administrative Building Fund		\$ 4,484,090
Cultural and Sports Facilities Building Fund (Fund 7030)		
C23022	Woodward Opera House Renovation	\$ 1,300,000
C23028	OHS - Basic Renovations and Emergency	
	Repairs	\$ 242,214
C23029	OHS - Buffington Island State Memorial	\$ 33,475
C23033	OHS - Stowe House State Memorial	\$ 270,000
C23036	The Anchorage	\$ 50,000
C23037	Galion Historic Big Four Depot	
	Restoration	\$ 200,000
C23039	Malinta Historical Society Caboose	
	Exhibit	\$ 6,000

C23041	Aurora Outdoor Amphitheatre	\$ 50,000
C23045	OHS - Lockington Locks Stabilization	\$ 358,900
C23048	First Lunar Flight Project	\$ 25,000
C23050	The Octagon House	\$ 100,000
C23051	Paul Brown Museum	\$ 75,000
C23052	Little Brown Jug Facility Improvements	\$ 50,000
C23053	Applecreek Historical Society	\$ 50,000
C23054	Bucyrus Historic Depot Renovations	\$ 30,000
C23055	Portland Civil War Museum and Historical Displays	\$ 25,000
C23059	Lake Erie Nature and Science Center	\$ 300,000
C23060	Hallsville Historical Society	\$ 100,000
C23061	Madeira Historical Society/Miller House	\$ 60,000
C23062	Village of Edinburg Veterans Memorial	\$ 35,000
C23064	BalletTech	\$ 200,000
C23065	Rickenbacker Boyhood Home	\$ 139,000
C23066	Variety Theater	\$ 85,000
C23067	Belle's Opera House Improvements	\$ 50,000
C23068	Huntington Playhouse	\$ 40,000
C23069	Cambridge Performing Arts Center	\$ 37,500
C23072	Madisonville Arts Center of Hamilton County	\$ 36,000
C23073	Marietta Citizens Armory Cultural Center	\$ 200,000
C23098	Twin City Opera House	\$ 400,000
C230C7	OHS - Statewide Site Exhibit Renovations	\$ 50,000
C230F2	Second Century Project	\$ 200,000
C230F4	The Gordon, Hauss, Folk Company Mill	\$ 250,000
C230F5	Thatcher Temple Art Building	\$ 37,500
C230F6	Fitton Center for Creative Arts	\$ 100,000
C230F8	Gammon House Improvements	\$ 75,000

C230F9	Clark State Community College Performing Arts Center	\$ 275,000
C230G1	Murphy Theatre	\$ 26,185
C230G3	Public artPARK	\$ 200,000
C230G6	Rainey Institute - Safe Parking	\$ 125,000
C230G7	Ukrainian Museum - Archives	\$ 125,000
C230G8	Cleveland African-American Museum Restoration and Expansion	\$ 150,000
C230G9	Great Lakes Science Center Omnimax Theatre	\$ 500,000
C230H2	Cozad Bates House	\$ 365,131
C230H3	Beck Center	\$ 402,349
C230J4	Cleveland Museum of Natural History	\$ 2,500,000
C230J5	Phillis Wheatley - Hunter's Cove House	\$ 350,000
C230J6	West Side Market Renovation	\$ 500,000
C230J7	Cardinal Center	\$ 75,000
C230K3	African-American Legacy Project	\$ 75,000
C230K4	Ohio Glass Museum Furnace System	\$ 4,267
C230K6	Victoria Opera House Restoration Phase 2	\$ 30,000
C230K8	Sherman House Museum	\$ 35,000
C230L3	Harmony Project	\$ 300,000
C230L4	CCAD Cinematic Arts and Motion Capture Studio and Auditorium	\$ 750,000
C230L7	Sauder Village - 1920 Homestead	\$ 131,274
C230L8	Fulton County Visitor and Heritage Center	\$ 1,000,000
C230M3	Chardon Lyric Theatre	\$ 50,000
C230M5	Incline Theater Project	\$ 550,000
C230M7	Hamilton County Memorial Hall	\$ 2,000,000
C230M8	Cincinnati Zoo	\$ 2,000,000
C230M9	Union Terminal Restoration	\$ 5,000,000

C230N1	Cincinnati Music Hall Revitalization	\$ 5,000,000
C230N2	Kan Du Community Arts Center	\$ 520,000
C230N4	Appalachian Forest Museum	\$ 100,000
C230N5	Logan Theater	\$ 25,000
C230N6	Willard Train Viewing Platform	\$ 50,000
C230P3	Sterling Theater Revitalization Project	\$ 200,000
C230P6	Avon Isle Renovation Phase 2	\$ 82,775
C230P7	Oberlin Gasholder Building/Underground Railroad Center	\$ 200,000
C230Q1	Imagination Station Improvements	\$ 695,000
C230Q3	Columbus Zoo and Aquarium	\$ 1,000,000
C230Q4	Toledo Repertoire Theatre	\$ 150,000
C230Q8	Stambaugh Auditorium	\$ 500,000
C230R1	Bradford Rail Museum	\$ 275,000
C230R5	Wright Company Factory Project	\$ 250,000
C230R8	National Ceramic Museum and Heritage Center Renovation	\$ 100,000
C230S1	Tecumseh Theater - Opera House Restoration	\$ 140,000
C230S2	Perry County Historical and Cultural Arts Center	\$ 341,600
C230S5	Lucy Webb Hayes Heritage Center Exterior Replacement and Restoration	\$ 100,000
C230S6	Pumphouse Center for the Arts	\$ 130,000
C230S8	Pro Football Hall of Fame	\$ 10,000,000
C230S9	Park Theater Renovation	\$ 159,078
C230T1	Akron Civic Theater	\$ 530,261
C230T2	John Brown House and Grounds	\$ 50,000
C230T5	Mason Historical Society	\$ 350,000
C230T6	Cincinnati Zoo - Big Cat Facility	\$ 1,000,000
C230T9	Pemberville Opera House Elevator Project	\$ 220,000

C230U3	DeYor Performing Arts Center	\$ 100,000
C230X7	Elyria Pioneer Arts Plaza	\$ 300,000
C230X8	Riverside Veterans Memorial	\$ 15,000
TOTAL Cultural and Sports Facilities Building Fund		\$ 45,363,509
School Building Program Assistance Fund (Fund 7032)		
C23002	School Building Program Assistance	\$ 249,369,425
C23005	Exceptional Needs	\$ 5,402,528
C23010	Vocation Facilities Assistance Program	\$ 2,660,326
C23011	Corrective Action Program Grants	\$ 21,082,454
TOTAL School Building Program Assistance Fund		\$ 278,514,733
TOTAL ALL FUNDS		\$ 451,593,905
		<u>444,248,905</u>

ELYRIA PIONEER ARTS PLAZA

The amount reappropriated for the foregoing appropriation item C230X7, Elyria Pioneer Arts Plaza, is the unencumbered and unallotted balance as of June 30, 2016, in appropriation item C23040, Broad Street Historical Renovation.

RIVERSIDE VETERANS MEMORIAL

The amount reappropriated for the foregoing appropriation item C230X8, Riverside Veterans Memorial, is the unencumbered and unallotted balance as of June 30, 2016, in appropriation item C23070, Mohawk Veterans' Memorial.

SCHOOL BUILDING PROGRAM ASSISTANCE

The amount reappropriated for the foregoing appropriation item C23002, School Building Program Assistance, is the unencumbered and unallotted balance as of June 30, 2016, in appropriation item C23002, School Building Program Assistance, plus the unencumbered and unallotted balance as of June 30, 2016, in appropriation item C23019, College Prep Boarding School Facility.

CORRECTIVE ACTION PROGRAM GRANTS

The foregoing appropriation item C23011, Corrective Action Program Grants, may be used to provide funding to bring facilities up to Ohio School Design Manual standards for a project funded pursuant to sections 3318.01 to 3318.20 or 3318.40 to 3318.45 of the Revised Code for the correction of work that is found after occupancy of the facility to be defective, or to have been omitted. Funding shall only be provided for work if the impacted school district notifies the Executive Director of the Ohio School Facilities Commission within five years after occupancy of the facility for which the district seeks the funding. The Commission may provide funding assistance necessary to take corrective measures after evaluating defective or omitted work. If the work to be corrected or remediated is part of a project not yet completed, the Commission may amend the project agreement to increase the project budget and use corrective action funding to provide the state portion of the amendment. If the work to be corrected or remediated was part of a completed project and funds were retained or transferred pursuant to division (C) of section 3318.12 of the Revised Code, the

Commission may enter into a new agreement to address the necessary corrective action. The Commission shall assess responsibility for the defective or omitted work and seek cost recovery from responsible parties, if applicable. Any funds recovered shall be applied first to the district portion of the cost of the corrective action. Any remaining funds shall be applied to the state portion and deposited into the School Building Program Assistance Fund (Fund 7032).

HAZARDOUS SUBSTANCE ABATEMENT IN STATE FACILITIES

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

Prior to the release of funds for asbestos abatement, the Ohio Facilities Construction Commission shall review proposals from state agencies to use these funds for asbestos abatement projects based on criteria developed by the Ohio Facilities Construction Commission. Upon a determination by the Ohio Facilities Construction Commission that the requesting agency cannot fund the asbestos abatement project or other toxic materials removal through existing capital and operating appropriations, the Commission may request the release of funds for such projects by the Controlling Board. State agencies intending to fund asbestos abatement or other toxic materials removal through existing capital and operating appropriations shall notify the Executive Director of the Ohio Facilities Construction Commission of the nature and scope prior to commencing the project.

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

ENERGY CONSERVATION PROJECT

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

IMPLEMENTATION OF AMERICANS WITH DISABILITIES ACT

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

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

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

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

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

Sec. 369.453. REGIONAL PARTNERSHIP AND TRAINING CENTER

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

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

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

Sec. 369.10. BOR DEPARTMENT OF HIGHER EDUCATION

General Revenue Fund

GRF	235321	Operating Expenses	\$ 5,377,193	\$ 5,377,193
GRF	235402	Sea Grants	\$ 299,250	\$ 299,250
GRF	235406	Articulation and Transfer	\$ 2,000,000	\$ 2,000,000
GRF	235408	Midwest Higher Education Compact	\$ 115,000	\$ 115,000
GRF	235414	State Grants and Scholarship Administration	\$ 830,180	\$ 830,180
GRF	235417	eStudent Services	\$ 2,532,688	\$ 2,532,688
GRF	235428	Appalachian New Economy Partnership	\$ 1,500,000	\$ 1,500,000
GRF	235438	Choose Ohio First Scholarship	\$ 16,665,114	\$ 16,665,114
GRF	235443	Adult Basic and	\$ 7,402,416	\$ 7,372,416

		Literacy Education - State		
GRF	235444	Ohio Technical Centers	\$ 16,817,547	\$ 16,817,547
GRF	235474	Area Health Education Centers Program Support	\$ 900,000	\$ 900,000
GRF	235483	Technology Integration and Professional Development	\$ 378,598	\$ 378,598
GRF	235492	Campus Safety and Training	\$ 2,000,000	\$ 0
GRF	235501	State Share of Instruction	\$ 1,903,285,144	\$ 1,979,416,550
GRF	235502	Student Support Services	\$ 632,974	\$ 632,974
GRF	235504	War Orphans Scholarships	\$ 6,835,710	\$ 7,124,141
GRF	235507	OhioLINK	\$ 6,211,012	\$ 6,211,012
GRF	235508	Air Force Institute of Technology	\$ 1,740,803	\$ 1,740,803
GRF	235510	Ohio Supercomputer Center	\$ 5,818,900	\$ 5,818,900
GRF	235511	Cooperative Extension Service	\$ 24,209,491	\$ 24,209,491
GRF	235514	Central State Supplement	\$ 11,063,468	\$ 11,063,468
GRF	235515	Case Western Reserve University School of Medicine	\$ 2,146,253	\$ 2,146,253
GRF	235519	Family Practice	\$ 3,166,185	\$ 3,166,185
GRF	235520	Shawnee State Supplement	\$ 2,326,097	\$ 2,326,097

GRF	235524	Police and Fire Protection	\$ 107,814	\$ 107,814
GRF	235525	Geriatric Medicine	\$ 522,151	\$ 522,151
GRF	235526	Primary Care Residencies	\$ 1,500,000	\$ 1,500,000
GRF	235533	Higher Education Program Support	\$ 820,000	\$ 1,418,000
GRF	235535	Ohio Agricultural Research and Development Center	\$ 36,861,470	\$ 36,361,470
GRF	235536	The Ohio State University Clinical Teaching	\$ 9,668,941	\$ 9,668,941
GRF	235537	University of Cincinnati Clinical Teaching	\$ 7,952,573	\$ 7,952,573
GRF	235538	University of Toledo Clinical Teaching	\$ 6,198,600	\$ 6,198,600
GRF	235539	Wright State University Clinical Teaching	\$ 3,011,400	\$ 3,011,400
GRF	235540	Ohio University Clinical Teaching	\$ 2,911,212	\$ 2,911,212
GRF	235541	Northeast Ohio Medical University Clinical Teaching	\$ 2,994,178	\$ 2,994,178
GRF	235546	Central State Agricultural Research and Development	\$ 1,850,000	\$ 1,850,000
GRF	235548	Central State Cooperative Extension Services	\$ 350,000	\$ 350,000

GRF	235552	Capital Component	\$ 10,280,387	\$ 6,350,817
GRF	235555	Library Depositories	\$ 1,440,342	\$ 1,440,342
GRF	235556	Ohio Academic Resources Network	\$ 3,172,519	\$ 3,172,519
GRF	235558	Long-term Care Research	\$ 325,300	\$ 325,300
GRF	235559	Central State University - Agriculture Education	\$ 300,000	\$ 300,000
GRF	235563	Ohio College Opportunity Grant	\$ 97,187,107	\$ 100,187,107
GRF	235572	The Ohio State University Clinic Support	\$ 766,533	\$ 766,533
GRF	235591	Co-op Internship Program	\$ 3,520,000	\$ 3,520,000
GRF	235599	National Guard Scholarship Program	\$ 18,750,552	\$ 18,900,003
GRF	235909	Higher Education General Obligation Bond Debt Service	\$ 252,470,800	\$ 259,289,500
TOTAL GRF General Revenue Fund Dedicated Purpose Fund Group			\$ 2,487,215,902	\$ 2,567,742,320
2200	235614	Program Approval and Reauthorization	\$ 650,000	\$ 650,000
4560	235603	Sales and Services	\$ 199,250	\$ 199,250
4E80	235602	Higher Educational Facility Commission Administration	\$ 29,100	\$ 29,100
4X10	235674	Telecommunity and Distance Learning	\$ 49,150	\$ 49,150
5D40	235675	Conferences/Special	\$ 1,884,095	\$ 1,884,095

		Purposes		
5JC0	235620	Regional Partnership	\$ 500,000	\$ 500,000
				1,000,000
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		and Training Center		
5JC0	235668	Defense/Aerospace Workforce Development Initiative	\$ 10,000,000	\$ 10,000,000
5NH0	235684	OhioMeansJobs Workforce Development Revolving Loan Program	\$ 500,000	\$ 0
5P30	235663	Variable Savings Plan	\$ 8,028,685	\$ 8,082,899
5RA0	235616	Workforce and Higher Education Programs	\$ 10,750,000	\$ 16,500,000
5RA0	235673	NCERCMP	\$ 2,000,000	\$ 2,000,000
6450	235664	Guaranteed Savings Plan	\$ 1,068,048	\$ 1,061,886
6820	235606	Nursing Loan Program	\$ 891,320	\$ 891,320
TOTAL DPF Dedicated Purpose			\$ 36,549,648	\$ 41,847,700
				42,347,700
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Fund Group				
Bond Research and Development Fund Group				
7011	235634	Research Incentive Third Frontier Fund	\$ 8,000,000	\$ 8,000,000
TOTAL BRD Bond Research and Development Fund Group			\$ 8,000,000	\$ 8,000,000
Federal Fund Group				
3120	235611	Gear-up Grant	\$ 3,050,600	\$ 3,169,050
3120	235612	Carl D. Perkins Grant/Plan Administration	\$ 1,350,000	\$ 1,350,000
3120	235617	Improving Teacher Quality Grant	\$ 2,800,000	\$ 2,800,000

3120	235641	Adult Basic and Literacy Education - Federal	\$ 15,207,359	\$ 15,207,359
3120	235672	H-1B Tech Skills Training	\$ 2,100,000	\$ 2,100,000
3H20	235608	Human Services Project	\$ 375,000	\$ 375,000
TOTAL FED Federal Fund Group			\$ 24,882,959	\$ 25,001,409
TOTAL ALL BUDGET FUND GROUPS			\$ 2,556,648,509	\$ 2,642,591,429 2,643,091,429

SECTION 18. That existing Section 369.10 of Am. Sub. H.B. 64 of the 131st General Assembly, as most recently amended by Sub. H.B. 391 of the 131st General Assembly, is hereby repealed.

SECTION 19. That Section 273.10 of Am. Sub. S.B. 260 of the 131st General Assembly, as amended by Sub. H.B. 390 of the 131st General Assembly, be amended to read as follows:

Sec. 273.10. DNR DEPARTMENT OF NATURAL RESOURCES

		Reappropriations
Wildlife Fund (Fund 7015)		
C725B6	Upgrade Underground Fuel Tanks	\$ 20,597
C725K9	Wildlife Area Building Development/Renovation	\$ 6,964,893
C725L9	Dam Rehabilitation	\$ 279,077
TOTAL Wildlife Fund		\$ 7,264,567
Administrative Building Fund (Fund 7026)		
C725D5	Fountain Square Building and Telephone System Improvements	\$ 1,748,583
C725D7	Multi-Agency Radio Communications Equipment	\$ 71,268
C725E0	DNR Fairgrounds Areas Upgrading	\$ 59,930
C725N7	District Office Renovations	\$ 263,088
TOTAL Administrative Building Fund		\$ 2,442,869
Ohio Parks and Natural Resources Fund (Fund 7031)		
C72512	Land Acquisition	\$ 265,309

C72549	Facilities Development	\$ 469,083
C725B7	Upgrade Underground Fuel Tanks	\$ 578,250
C725C0	Cap Abandoned Water Wells	\$ 110,932
C725C2	Rehabilitate Canals, Hydraulic Works, and Support Facilities	\$ 447,160
C725C5	Grand Lake St. Marys State Park	\$ 25,000
C725E1	Local Parks Projects - Statewide	\$ 3,953,070
C725E5	Project Planning	\$ 267,510
C725J0	Natural Areas and Preserves Maintenance Facility Development - Springville Carbon Cod Removal	\$ 616,967
C725K0	State Park Renovations/Upgrading	\$ 55,761
C725M0	Dam Rehabilitation	\$ 917,685
C725N5	Wastewater/Water Systems Upgrades	\$ 805,084
C725N8	Operations Facilities Development	\$ 854,000
TOTAL Ohio Parks and Natural Resources Fund		\$ 9,365,811
Parks and Recreation Improvement Fund (Fund 7035)		
C72513	Land Acquisition	\$ 5,434
C725A0	State Parks Campgrounds/Lodges/Cabins	\$ 10,786,308
C725B2	State Park Maintenance Facility Development	\$ 1,976,887
C725B5	Buckeye Lake Dam Rehabilitation	\$ 4,515,636
C725D8	MARCS Equipment	\$ 76,854
C725E2	Local Parks Projects	\$ 7,952,920
		<u>7,836,920</u>
C725E6	Project Planning	\$ 152,504
C725L8	Statewide Trails Program	\$ 99,115
C725R3	State Parks Renovations/Upgrades	\$ 244,682
C725R4	Dam Rehabilitation - Parks	\$ 1,004,723
C725R5	Lake White State Park - Dam Rehabilitation	\$ 1,436,443
TOTAL Parks and Recreation Improvement Fund		\$ 28,251,506
		<u>28,135,506</u>

Clean Ohio Trail Fund (Fund 7061)		
C72514	Clean Ohio Trail Fund	\$ 5,858,613
TOTAL Clean Ohio Trail Fund		\$ 5,858,613
Waterways Safety Fund (Fund 7086)		
C725A7	Cooperative Funding for Boating Facilities	\$ 3,885,359
C725N9	Operations Facilities	\$ 809,989
C725Q6	Facilities Development	\$ 697,514
TOTAL Waterways Safety Fund		\$ 5,392,862
TOTAL ALL FUNDS		\$ 58,576,228
		58,460,228

FEDERAL REIMBURSEMENT

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

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

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

Sec. 273.30. LOCAL PARKS PROJECTS

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

Of the foregoing appropriation item C725E2, Local Parks Projects, \$50,000 plus an amount equal to two per cent of the projects listed may be used by the Department of Natural Resources for the administration of local projects, unless released prior to ~~the effective date of this amendment~~ August 16, 2016; \$3,500,000 shall be used for the Public Square Redevelopment Project in Cleveland; \$1,500,000 shall be used for the City of Cleveland - Lakefront Access Project; \$1,000,000 shall be used for the Middletown River Center; \$500,000 shall be used for the New Economy Neighborhood – Phase II; \$400,000 shall be used for the City of Sylvania River Trail; \$250,000 shall be used for the Muskingum River Lock and Dam; \$250,000 shall be used for the City of Toledo Promenade Park; \$250,000 shall be used for the Montgomery County Agricultural Facility Improvements; ~~\$191,000 shall be used for Deerfield Township Simpson Creek Erosion Mitigation and Bank Control~~; \$165,000 shall be used for the Fredricktown Bike Path; \$100,000 shall be used for PASA Field Lighting; \$100,000 shall be used for the Euclid Beach Pier; \$100,000 shall be used for the Liberty Park Expansion – Twinsburg; \$100,000 shall be used for the Mudbrook Trail and

Greenway Project; \$100,000 shall be used for the Ohio to Erie Trail; \$90,000 shall be used for Addyston Park Improvements; \$75,000 shall be used for Scippo Creek Conservation; \$75,000 shall be used to support Hazel Woods Park; \$60,000 shall be used for the Josiah Hedges Park Trail of Tiffin; \$45,000 shall be used for the Bruce L. Chapin Bridge - Northcoast Inland Trail; \$35,000 shall be used for the ASK Playground; \$30,000 shall be used for the Round Town Bike Trail; \$25,000 shall be used for the Newbury Veterans' Memorial Park; and \$10,000 shall be used for Village of Albany Bike Paths.

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

SECTION 23. That Section 239.10 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:

Sec. 239.10. FCC FACILITIES CONSTRUCTION COMMISSION

Lottery Profits Education Fund (Fund 7017)

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

TOTAL Lottery Profits Education Fund	\$ 50,000,000
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Public School Building Fund (Fund 7021)

C23001 Public School Buildings	\$ 100,000,000
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TOTAL Public School Building Fund	\$ 100,000,000
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Administrative Building Fund (Fund 7026)

C23016 Energy Conservation Projects	\$ 2,000,000
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C230E5 State Agency Planning/Assessment	\$ 1,500,000
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TOTAL Administrative Building Fund	\$ 3,500,000
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Cultural and Sports Facilities Building Fund (Fund 7030)

C23023 OHS - Ohio History Center	\$ 1,000,000
Exhibit Replacement	

C23024 OHS - Statewide Site Exhibit	\$ 750,000
Renovation	

C23025 OHS - Statewide Site Repairs	\$ 1,050,410
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C23028 OHS - Basic Renovations and	\$ 1,000,000
Emergency Repairs	

C23030 OHS - Rankin House State Memorial	\$ 393,250
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C23031 OHS - Harding Home State Memorial	\$ 1,354,559
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C23032	OHS - Ohio Historical Center Rehabilitation	\$ 1,007,370
C23033	OHS - Stowe House State Memorial	\$ 1,028,500
C23045	OHS - Lockington Locks Stabilization	\$ 513,521
C23051	Tecumseh Theater Opera House Restoration	\$ 50,000
C23057	OHS - Online Portal to Ohio's Heritage	\$ 850,000
C23083	Stan Hywet Hall and Gardens Manor House	\$ 250,000
C23098	Twin City Opera House	\$ 100,000
C230AA	Cleveland Grays Armory Museum	\$ 350,000
C230AB	Cleveland Music Hall	\$ 400,000
C230AC	Cleveland Zoological Society	\$ 200,000
C230AD	Saint Luke's Pointe	\$ 200,000
C230AE	Variety Theatre	\$ 250,000
C230AF	Fairview Park Bain Park Cabin	\$ 70,000
C230AG	Darke County Historical Society Garst Museum Parking Lot	\$ 150,000
C230AH	Longtown Clemens Farmstead Museum	\$ 90,000
C230AJ	Auglaize Village Mansfield Museum and Train Depot	\$ 125,000
C230AK	Sandusky State Theatre	\$ 750,000
C230AL	Fairfield Decorative Arts Center	\$ 60,000
C230AM	General Sherman House Museum	\$ 100,000
C230AN	Villages of Millersport and Buckeye Lake	\$ 250,000
C230AP	Fayette County Museum	\$ 25,000
C230AQ	Aminah Robinson Cultural Arts and Community Center	\$ 150,000
C230AR	COSI Building Exhibit Expansion	\$ 5,000,000
C230AS	Renovations of the Lincoln Theatre	\$ 300,000

C230AT	Motts Military Museum and 9-11 Memorial	\$ 50,000
C230AU	Charleen and Charles Hinson Amphitheater	\$ 1,000,000
C230AV	Veterans Memorial for Senecaville	\$ 15,000
C230AW	Carnegie Center of Columbia - Tusculum Renovation	\$ 131,000
C230AX	Cincinnati Shakespeare Company	\$ 750,000
C230AY	Ensemble Theatre Cincinnati	\$ 100,000
C230AZ	Madcap Productions - New Madcap Puppet Theater	\$ 200,000
C230B1	Karamu House 2.0	\$ 800,000
C230BA	Riverbend and Taft Theater	\$ 85,000
C230BB	Golf Manor Volunteer Park Outdoor Amphitheater	\$ 45,000
C230BC	Native American Museum of Mariemont	\$ 400,000
C230BD	Hancock County Sports Hall of Fame	\$ 15,000
C230BE	Four Corners Heritage Center Historic Structure	\$ 100,000
C230BF	Malinta Ohio Historical Site Rehabilitation	\$ 19,000
C230BG	William Scott House	\$ 110,000
C230BH	Loudonville Opera House Renovations	\$ 250,000
C230BJ	Oak Hill Liberty Theatre	\$ 100,000
C230BK	Knox County Memorial Theatre	\$ 150,000
C230BL	Fairport Harbor Lighthouse Project	\$ 200,000
C230BM	Lake County History Center Rehab Project	\$ 250,000
C230BN	Ro-Na Theater Performing Arts Center	\$ 200,000
C230BP	Weathervane Playhouse Renovations	\$ 50,000
C230BQ	Logan County Veterans Memorial Hall Restoration	\$ 300,000

C230BR	Amherst Historical Water Tower Project	\$ 40,000
C230BS	Elyria Pioneer Plaza	\$ 75,000
C230BT	LaGrange Township Historic Fire Station	\$ 32,000
C230BU	Lorain Palace Theatre and Civic Center Rehabilitation	\$ 150,000
C230BV	Downtown Toledo Music Hall	\$ 400,000
C230BW	Toledo Museum of Art Polishing the Gem Project	\$ 1,500,000
C230BX	Plain City Restoration of Historic Clock Tower	\$ 30,000
C230BY	Homerville Community Center Expansion	\$ 100,000
C230BZ	Medina County Historical Society	\$ 100,000
C230CA	Fort Recovery Historical Society	\$ 75,000
C230CB	Boonshoft Museum of Discovery	\$ 1,000,000
C230CC	Dayton History Heritage Center of Regional Leadership	\$ 1,500,000
C230CD	Dayton Project M & M	\$ 550,000
C230CE	Trotwood Community Center	\$ 250,000
C230CF	Zanesville Community Theater	\$ 75,000
C230CG	John Paulding Historical Museum Expansion	\$ 30,000
C230CH	Mt. Perry Scenic Railroad Structure Renovations	\$ 125,000
C230CJ	Perry County Opera House / Community Center	\$ 50,000
C230CK	Circleville Memorial Hall	\$ 150,000
C230CL	Everts Community & Arts Center	\$ 200,000
C230CM	Waverly Old Children's Home Renovation	\$ 20,000

C230CN	Garrettsville Buckeye Block Community Theatre	\$ 700,000
C230CP	Historic Hiram Hayden Auditorium	\$ 375,000
C230CR	Kent Stage Theater Restoration Project	\$ 450,000
C230CS	Mantua Township Historic Bell Tower	\$ 140,000
C230CT	Windham Veterans Memorial Plaque	\$ 12,000
C230CU	North Central Ohio Industrial Museum	\$ 100,000
C230CV	Majestic Theatre Renovation Project Phase II	\$ 750,000
C230CW	Seneca County Museum	\$ 50,000
C230CX	Arts In Stark	\$ 355,000
C230CY	City of Canton Central Plaza Memorial Statues	\$ 100,000
C230CZ	McKinley Presidential Museum	\$ 135,000
C230DA	Jackson North Park Amphitheater	\$ 1,000,000
C230DB	Five Oaks Historic Home	\$ 350,000
C230DC	Massillon Museum	\$ 1,500,000
C230DD	1893 Genoa Schoolhouse Restoration	\$ 57,000
C230DE	Melscheimer Schoolhouse Restoration	\$ 15,000
C230DF	Bud and Susie Rogers Garden	\$ 400,000
C230DG	The Courtyard at East Woods	\$ 90,000
C230DH	W.D. Packard Music Hall Elevator	\$ 200,000
C230DJ	Tuscarawas County Cultural Arts Center	\$ 500,000
C230DK	Zoar Bicentennial Village	\$ 12,000
C230DL	Marysville Avalon Theatre Renovations	\$ 300,000
C230DM	Convoy Opera House	\$ 60,000
C230DN	Van Wert Historical Society Museum	\$ 112,000
C230DP	Wassenberg Art Center	\$ 175,000
C230DR	Warren County Historical Society	\$ 190,000

	Handicap Entrance Project	
C230DS	Smithville Community Historical Society	\$ 50,000
C230DT	Wayne County Buckeye Agricultural Museum & Education Center	\$ 400,000
C230DU	Kister Water Mill and Education Center	\$ 200,000
C230DV	Wayne Center for the Arts	\$ 150,000
C230DW	West Liberty Town Hall Opera House	\$ 150,000
C230DX	Medina City Parking Deck	\$ 1,000,000
C230DY	Cincinnati Zoo Cheetah Run & Encounter	\$ 250,000
C230DZ	Columbus Zoo - Asia Quest	\$ 250,000
C230EA	Cleveland Museum of Art	\$ 1,100,000
C230EB	Unionville Tavern Rehabilitation - Phase I Exterior	\$ 160,000
C230EC	Triumph of Flight	\$ 250,000
C230ED	OHS - Historical Center/Ohio Village Buildings	\$ 300,000
C230EG	Parma Heights Cassidy Theatre Cultural Center	\$ 50,000
<u>C230EH</u>	<u>Warren County Historical Society</u>	<u>\$ 116,000</u>
C230H2	Cozad Bates House	\$ 70,000
C230J4	Cleveland Museum of Natural History	\$ 3,300,000
C230K1	Historic Strand Theatre Renovation	\$ 175,000
C230K9	Washington Court House Auditorium	\$ 100,000
C230L5	CAPA's Renovations of the Palace Theatre	\$ 250,000
C230L7	Sauder Village Experience	\$ 500,000
C230L9	Ariel Theatre	\$ 200,000
C230M3	Geauga Lyric Theater Guild	\$ 200,000
C230M6	Cincinnati Art Museum	\$ 750,000

C230M8	Cincinnati Zoo	\$ 1,750,000
C230N1	Cincinnati Music Hall	\$ 500,000
C230N8	Steubenville Grand Theatre Restoration Project	\$ 75,000
C230N9	South Leroy Meeting House Restoration	\$ 50,000
C230P1	Fine Arts Association Facility Expansion/Renovation	\$ 650,000
C230Q1	Imagination Station	\$ 200,000
C230Q3	Columbus Zoo - Entry Village Guest Services Improvements	\$ 500,000
C230Q7	Butler Institute of American Art	\$ 500,000
C230Q8	Henry H. Stambaugh Auditorium	\$ 500,000
C230Q9	Marion Palace Theatre	\$ 100,000
C230R1	Bradford Railway Museum	\$ 75,000
C230R7	Dayton Art Institute's Centennial - Preservation & Accessibility	\$ 1,000,000
C230T2	John Brown House and Grounds Restoration	\$ 250,000
C230T3	Hale Farm & Village Capital Improvement Project	\$ 100,000
C230U2	Folger Home of Avon Lake	\$ 75,000
C230U3	DeYor Performing Arts Center Heating and Cooling	\$ 1,250,000
C230W7	OHS - Lundy House Restoration	\$ 409,370
C230W8	OHS - Cedar Bog Improvements	\$ 193,600
C230W9	OHS - Hayes Center Improvements	\$ 290,400
C230X1	OHS - Site Energy Conservation	\$ 239,580
C230X2	OHS - Collections Storage Facility Object Evaluation	\$ 400,000
C230X5	OHS - State Archives Shelving	\$ 3,000,000

C230X6	OHS - Fort Ancient Earthworks	\$ 219,440
C230Y1	Meigs Township Veterans Monument	\$ 5,000
C230Y2	Serpent Mound	\$ 50,000
C230Y3	Allen County Museum	\$ 100,000
C230Y4	Schine's Theater Restoration	\$ 300,000
C230Y5	Hayesville Opera House	\$ 20,000
C230Y6	Ashtabula Maritime and Surface Transportation Museum	\$ 100,000
C230Y7	Ashtabula Covered Bridge Festival Entertainment Pavilion	\$ 100,000
C230Y8	Armstrong Air and Space Museum and STEM Education Center	\$ 900,000
C230Y9	Gaslight Theatre Building Renovation Project	\$ 300,000
C230Z1	Caroline Scott Harrison Statue	\$ 75,000
C230Z2	City of Trenton Amphitheatre Cover	\$ 50,000
C230Z3	Historic Batavia Armory	\$ 300,000
C230Z4	Columbiana County Bowstring Arch Bridge Rehabilitation	\$ 200,000
C230Z5	Coshocton Planetarium	\$ 75,000
C230Z6	Bedford Historical Society	\$ 100,000
C230Z7	Historical Society of Broadview Heights	\$ 150,000
C230Z8	Brooklyn John Frey Park	\$ 90,000
C230Z9	Chagrin Falls Center Community Arts	\$ 600,000
TOTAL Cultural and Sports Facilities Building Fund		\$ 63,415,000 <u>63,531,000</u>
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School Building Program Assistance Fund (Fund 7032)		
C23002	School Building Program Assistance	\$ 500,000,000
TOTAL School Building Program Assistance Fund		\$ 500,000,000
TOTAL ALL FUNDS		\$ 716,915,000 <u>717,031,000</u>
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STATE AGENCY PLANNING/ASSESSMENT

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.

SCHOOL BUILDING PROGRAM ASSISTANCE

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.

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.

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:

Sec. 221.10. MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES

Mental Health Facilities Improvement Fund (Fund 7033)

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

C58039	Cincinnati Center for Addiction Treatment Expansion	\$ 2,000,000
C58040	Painesville Mental Health Services Agency	\$ 200,000
C58041	Tri-County Board of Recovery and Mental Health Services	\$ 500,000
C58042	McKinley Hall Renovation	\$ 75,000
C58043	Glenway Outpatient Opiate Facility	\$ 200,000
C58044	Alvis Women Community Reentry Project	\$ 50,000
C58045	Daybreak Youth Shelter and Employment Center	\$ 250,000
C58046	Summer Entrepreneurial Experience and Knowledge	\$ 100,000
TOTAL Mental Health Facilities Improvement Fund		\$ 41,275,000
		41,375,000
TOTAL ALL FUNDS		\$ 41,275,000
		41,375,000

COMMUNITY ASSISTANCE PROJECTS

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.

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.

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 sections in effect prior to the effective date of the sections as presented in this act:

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

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

Speaker _____ *of the House of Representatives.*

President _____ *of the Senate.*

Passed _____, 20____

Approved _____, 20____

Governor.

The section numbering of law of a general and permanent nature is complete and in conformity with the Revised Code.

Director, Legislative Service Commission.

Filed in the office of the Secretary of State at Columbus, Ohio, on the ____ day of _____, A. D. 20 ____.

Secretary of State.

File No. _____ Effective Date _____