

As Passed by the House

**131st General Assembly
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Sub. H. B. No. 483

Representative Amstutz

Cosponsors: Representatives Smith, R., Anielski, Burkley, Romanchuk, Sears, Sprague, Antonio, Baker, Barnes, Bishoff, Blessing, Brown, Conditt, Craig, Derickson, Dever, Dovilla, Ginter, Grossman, Hambley, Hayes, Howse, Koehler, Kuhns, LaTourette, Manning, McClain, Reineke, Rezabek, Rogers, Ryan, Scherer, Strahorn, Sweeney, Sykes, Thompson, Young, Speaker Rosenberger

A BILL

To amend sections 9.833, 113.50, 113.51, 113.52, 1
113.53, 113.54, 3301.0714, 3701.07, 3701.61, 2
4723.071, 4723.32, 4723.61, 4723.64, 4723.651, 3
4723.67, 4723.68, 5123.02, 5123.1610, 5123.41, 4
5123.42, 5123.421, 5123.422, 5123.43, 5123.441, 5
5123.45, 5123.46, 5123.47, 5124.10, 5124.101, 6
5124.151, 5124.34, 5124.45, 5126.05, 5126.36, 7
5705.19, 5705.192, 5705.222, 5705.25, and 5747.01, 8
to enact sections 5123.024, 5123.0421, 5123.0422, 9
5123.0423, 5123.377, 5123.378, 5123.452, 5124.195, 10
5124.39, and 5747.78, and to repeal sections 11
3701.611 and 3701.62 of the Revised Code; to amend 12
Sections 259.110 and 289.10 of Am. Sub. H.B. 64 of 13
the 131st General Assembly; to amend Section 14
259.10 of Am. Sub. H.B. 64 of the 131st General 15
Assembly, as subsequently amended; and to amend 16
Section 4 of Sub. S.B. 171 of the 129th General 17
Assembly, as subsequently amended, to modify 18

programs administered by the Department of 19
Developmental Disabilities, to allow an income tax 20
deduction for contributions to ABLE savings 21
accounts, to authorize residents of other states 22
to open accounts under Ohio's disability savings 23
account program, and to make an appropriation. 24

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

Section 101.01. That sections 9.833, 113.50, 113.51, 113.52, 25
113.53, 113.54, 3301.0714, 3701.07, 3701.61, 4723.071, 4723.32, 26
4723.61, 4723.64, 4723.651, 4723.67, 4723.68, 5123.02, 5123.1610, 27
5123.41, 5123.42, 5123.421, 5123.422, 5123.43, 5123.441, 5123.45, 28
5123.46, 5123.47, 5124.10, 5124.101, 5124.151, 5124.34, 5124.45, 29
5126.05, 5126.36, 5705.19, 5705.192, 5705.222, 5705.25, and 30
5747.01 be amended and sections 5123.024, 5123.0421, 5123.0422, 31
5123.0423, 5123.377, 5123.378, 5123.452, 5124.195, 5124.39, and 32
5747.78 of the Revised Code be enacted to read as follows: 33

Sec. 9.833. (A) As used in this section, ~~"political:~~ 34

"Political subdivision" has the meaning defined in sections 35
2744.01 and 3905.36 of the Revised Code. For purposes of this 36
section, "political subdivision" includes municipal corporations 37
as defined in section 5705.01 of the Revised Code. 38

"County board" means a county board of developmental 39
disabilities. 40

(B) Political subdivisions and county boards that provide 41
health care benefits for their officers or employees may do any of 42
the following: 43

(1) Establish and maintain an individual self-insurance 44
program with public moneys to provide authorized health care 45
benefits, including but not limited to, health care, prescription 46

drugs, dental care, and vision care, in accordance with division 47
(C) of this section; 48

(2) Establish and maintain a health savings account program 49
whereby employees or officers may establish and maintain health 50
savings accounts in accordance with section 223 of the Internal 51
Revenue Code. Public moneys may be used to pay for or fund 52
federally qualified high deductible health plans that are linked 53
to health savings accounts or to make contributions to health 54
savings accounts. A health savings account program may be a part 55
of a self-insurance program. 56

(3) After establishing an individual self-insurance program, 57
agree with other political subdivisions or county boards that have 58
established individual self-insurance programs for health care 59
benefits, that their programs will be jointly administered in a 60
manner specified in the agreement; 61

(4) Pursuant to a written agreement and in accordance with 62
division (C) of this section, join in any combination with other 63
political subdivisions or county boards to establish and maintain 64
a joint self-insurance program to provide health care benefits; 65

(5) Pursuant to a written agreement, join in any combination 66
with other political subdivisions or county boards to procure or 67
contract for policies, contracts, or plans of insurance to provide 68
health care benefits, which may include a health savings account 69
program for their officers and employees subject to the agreement; 70

(6) Use in any combination any of the policies, contracts, 71
plans, or programs authorized under this division. 72

(7) Any agreement made under division (B)(3), (4), (5), or 73
(6) of this section shall be in writing, comply with division (C) 74
of this section, and contain best practices established in 75
consultation with and approved by the department of administrative 76
services. The best practices may be reviewed and amended at the 77

discretion of the political subdivisions and county boards in 78
consultation with the department. Detailed information regarding 79
the best practices shall be made available to any employee upon 80
that employee's request. 81

(8) Purchase plans containing best practices identified by 82
the department of administrative services under section 9.901 of 83
the Revised Code. 84

(C) Except as otherwise provided in division (E) of this 85
section, the following apply to individual or joint self-insurance 86
programs established pursuant to this section: 87

(1) Such funds shall be reserved as are necessary, in the 88
exercise of sound and prudent actuarial judgment, to cover 89
potential cost of health care benefits for the officers and 90
employees of the political subdivision or county board. A 91
certified audited financial statement and a report of aggregate 92
amounts so reserved and aggregate disbursements made from such 93
funds, together with a written report of a member of the American 94
academy of actuaries certifying whether the amounts reserved 95
conform to the requirements of this division, are computed in 96
accordance with accepted loss reserving standards, and are fairly 97
stated in accordance with sound loss reserving principles, shall 98
be prepared and maintained, within ninety days after the last day 99
of the fiscal year of the entity for which the report is provided 100
for that fiscal year, in the office of the program administrator 101
described in division (C)(3) of this section. 102

The report required by division (C)(1) of this section shall 103
include, but not be limited to, the aggregate of disbursements 104
made for the administration of the program, including claims paid, 105
costs of the legal representation of political subdivisions, 106
county boards, and employees, and fees paid to consultants. 107

The program administrator described in division (C)(3) of 108

this section shall make the report required by this division 109
available for inspection by any person at all reasonable times 110
during regular business hours, and, upon the request of such 111
person, shall make copies of the report available at cost within a 112
reasonable period of time. The program administrator shall further 113
provide the report to the auditor of state under Chapter 117. of 114
the Revised Code. The report required by this division is in lieu 115
of the records required by division (A) of section 149.431 of the 116
Revised Code. 117

(2) Each political subdivision shall reserve funds necessary 118
for an individual or joint self-insurance program in a special 119
fund that may be established for political subdivisions other than 120
an agency or instrumentality pursuant to an ordinance or 121
resolution of the political subdivision and not subject to section 122
5705.12 of the Revised Code. An agency or instrumentality shall 123
reserve the funds necessary for an individual or joint 124
self-insurance program in a special fund established pursuant to a 125
resolution duly adopted by the agency's or instrumentality's 126
governing board. A county board shall reserve the funds necessary 127
for an individual or joint self-insurance program in a special 128
fund established pursuant to a resolution duly adopted by the 129
county board. The political subdivision or county board may 130
allocate the costs of insurance or any self-insurance program, or 131
both, among the funds or accounts established under this division 132
on the basis of relative exposure and loss experience. 133

(3) A contract may be awarded, without the necessity of 134
competitive bidding, to any person, political subdivision, 135
nonprofit corporation organized under Chapter 1702. of the Revised 136
Code, or regional council of governments created under Chapter 137
167. of the Revised Code for purposes of administration of an 138
individual or joint self-insurance program. No such contract shall 139
be entered into without full, prior, public disclosure of all 140

terms and conditions. The disclosure shall include, at a minimum, 141
a statement listing all representations made in connection with 142
any possible savings and losses resulting from the contract, and 143
potential liability of any political subdivision, county board, or 144
employee. The proposed contract and statement shall be disclosed 145
and presented at a meeting of the political subdivision or county 146
board not less than one week prior to the meeting at which the 147
political subdivision or county board authorizes the contract. 148

A contract awarded to a nonprofit corporation or a regional 149
council of governments under this division may provide that all 150
employees of the nonprofit corporation or regional council of 151
governments, the employees of all entities related to the 152
nonprofit corporation or regional council of governments, and the 153
employees of other nonprofit corporations that have fifty or fewer 154
employees and have been organized for the primary purpose of 155
representing the interests of political subdivisions or county 156
boards, may be covered by the individual or joint self-insurance 157
program under the terms and conditions set forth in the contract. 158

(4) The individual or joint self-insurance program shall 159
include a contract with a certified public accountant and a member 160
of the American academy of actuaries for the preparation of the 161
written evaluations required under division (C)(1) of this 162
section. 163

(5) A joint self-insurance program may allocate the costs of 164
funding the program among the funds or accounts established under 165
this division to the participating political subdivisions and 166
county boards on the basis of their relative exposure and loss 167
experience. 168

(6) An individual self-insurance program may allocate the 169
costs of funding the program among the funds or accounts 170
established under this division to the political subdivision or 171
county board that established the program. 172

(7) Two or more political subdivisions, two or more county boards, or a combination thereof, may also authorize the establishment and maintenance of a joint health care cost containment program, including, but not limited to, the employment of risk managers, health care cost containment specialists, and consultants, for the purpose of preventing and reducing health care costs covered by insurance, individual self-insurance, or joint self-insurance programs.

(8) A political subdivision or county board is not liable under a joint self-insurance program for any amount in excess of amounts payable pursuant to the written agreement for the participation of the political subdivision or county board in the joint self-insurance program. Under a joint self-insurance program agreement, a political subdivision or county board may, to the extent permitted under the written agreement, assume the risks of any other political subdivision or county board. A joint self-insurance program established under this section is deemed a separate legal entity for the public purpose of enabling the members of the joint self-insurance program 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.

(9) ~~Any~~ A county board or any political subdivision, other than an agency or instrumentality, may issue general obligation bonds, or special obligation bonds that are not payable from real or personal property taxes, and may also issue notes in anticipation of such bonds, pursuant to an ordinance or resolution of its legislative authority or other governing body or, in the case of a county board, the board itself, for the purpose of providing funds to pay expenses associated with the settlement of claims, whether by way of a reserve or otherwise, and to pay the political subdivision's or county board's portion of the cost of

establishing and maintaining an individual or joint self-insurance 205
program or to provide for the reserve in the special fund 206
authorized by division (C)(2) of this section. 207

In its ordinance or resolution authorizing bonds or notes 208
under this section, a political subdivision or county board may 209
elect to issue such bonds or notes under the procedures set forth 210
in Chapter 133. of the Revised Code. In the event of such an 211
election, notwithstanding Chapter 133. of the Revised Code, the 212
maturity of the bonds may be for any period authorized in the 213
ordinance or resolution not exceeding twenty years, which period 214
shall be the maximum maturity of the bonds for purposes of section 215
133.22 of the Revised Code. 216

Bonds and notes issued under this section shall not be 217
considered in calculating the net indebtedness of the political 218
subdivision under sections 133.04, 133.05, 133.06, and 133.07 of 219
the Revised Code. Sections 9.98 to 9.983 of the Revised Code are 220
hereby made applicable to bonds or notes authorized under this 221
section. 222

(10) A joint self-insurance program is not an insurance 223
company. Its operation does not constitute doing an insurance 224
business and is not subject to the insurance laws of this state. 225

(11) A joint self-insurance program shall pay the run-off 226
expenses of a participating political subdivision or county board 227
that terminates its participation in the program if the political 228
subdivision or county board has accumulated funds in the reserves 229
for incurred but not reported claims. The run-off payment, at 230
minimum, shall be limited to an actuarially determined cap or 231
sixty days, whichever is reached first. This provision shall not 232
apply during the term of a specific, separate agreement with a 233
political subdivision or county board to maintain enrollment for a 234
specified period, not to exceed three years. 235

(D) A political subdivision or county board may procure group 236
life insurance for its employees in conjunction with an individual 237
or joint self-insurance program authorized by this section, 238
provided that the policy of group life insurance is not 239
self-insured. 240

(E) This section does not apply to individual self-insurance 241
programs created solely by municipal corporations as defined in 242
section 5705.01 of the Revised Code. 243

(F) A public official or employee of a political subdivision 244
or county board who is or becomes a member of the governing body 245
of the program administrator of a joint self-insurance program in 246
which the political subdivision or county board participates is 247
not in violation of division (D) or (E) of section 102.03, 248
division (C) of section 102.04, or section 2921.42 of the Revised 249
Code as a result of either of the following: 250

(1) The political subdivision's or county board's entering 251
under this section into the written agreement to participate in 252
the joint self-insurance program; 253

(2) The political subdivision's or county board's entering 254
under this section into any other contract with the joint 255
self-insurance program. 256

Sec. 113.50. As used in sections 113.50 to 113.56 of the 257
Revised Code: 258

(A) "~~Account~~" or "ABLE account" means an individual ~~savings~~ 259
account opened in accordance with ~~sections 113.50 to 113.56 of the~~ 260
~~Revised Code~~ the program or a similar ABLE account program 261
established by another state in accordance with section 529A of 262
the Internal Revenue Code. 263

(B) "Account owner" means a designated beneficiary or any 264
other person authorized to be the owner of an ABLE account under 265

federal law.	266
(C) "Designated beneficiary" means an eligible individual who is a resident of this state whose qualified disability expenses may be paid from an <u>ABLE</u> account.	267 268 269
(D) "Eligible individual," "member of the family," "qualified disability expenses," and "qualified ABLE program" have the same meanings as in section 529A of the Internal Revenue Code.	270 271 272
(E) "Financial organization" means an insurance company, bank, or other financial institution or a broker-dealer registered with the securities and exchange commission.	273 274 275
(F) "Management contract" means a contract between the treasurer of state and a program manager under division (B) of section 113.52 of the Revised Code.	276 277 278
(G) "Maximum account value" means the dollar amount calculated by the Ohio tuition trust authority pursuant to sections 3334.01 to 3334.21 of the Revised Code as the maximum amount that may be necessary to pay for the qualified higher education expenses of a beneficiary under those sections, consistent with the maximum contributions permitted under section 529 of the Internal Revenue Code.	279 280 281 282 283 284 285
(H) "Program" means the ABLE account program established under sections 113.50 to 113.56 of the Revised Code.	286 287
(I) <u>"Program account" means an individual account opened in accordance with the program.</u>	288 289
<u>(J)</u> "Program manager" means a financial organization selected by the treasurer of state to be a depository and manager of the program under section 113.52 of the Revised Code.	290 291 292
(J) <u>(K)</u> "Secretary" means the secretary of the treasury of the United States.	293 294
(K) <u>(L)</u> "Internal Revenue Code" has the same meaning as in	295

section 5747.01 of the Revised Code. 296

Sec. 113.51. (A) The treasurer of state shall implement and 297
administer a program under the terms and conditions established 298
under sections 113.50 to 113.56 of the Revised Code. For that 299
purpose, the treasurer shall do all of the following: 300

(1) Develop and implement the program in a manner consistent 301
with the provisions of sections 113.50 to 113.56 of the Revised 302
Code; 303

(2) Engage the services of consultants on a contract basis 304
for rendering professional and technical assistance and advice; 305

(3) Seek rulings and other guidance from the secretary and 306
the internal revenue service relating to the program; 307

(4) Make modifications to the program as necessary for 308
participants in the program to qualify for the federal income tax 309
benefits or treatment provided under section 529A of the Internal 310
Revenue Code or rules adopted thereunder; 311

(5) Impose and collect administrative fees and service 312
charges in connection with any agreement or transaction relating 313
to the program; 314

(6) Develop marketing plans and promotional materials to 315
publicize the program; 316

(7) Establish the procedures by which funds held in program 317
accounts shall be disbursed; 318

(8) Administer the issuance of interests by the Ohio ABLE 319
savings program trust fund to designated beneficiaries; 320

(9) Establish the procedures by which funds held in program 321
accounts shall be allocated to pay for administrative costs; 322

~~(9)~~(10) Take any other action necessary to implement and 323
administer the program; 324

~~(10)~~(11) Adopt rules in accordance with Chapter 119. of the Revised Code necessary to implement and administer the program;

~~(11)~~(12) Notify the secretary when ~~an~~ a program account has been opened for a designated beneficiary and submit other reports concerning the program as required by the secretary or under section 529A of the Internal Revenue Code.

(B) The treasurer of state may enter into agreements with other states ~~to either allow residents of this state to participate in an ABLE account plan operated by another state or to allow residents of other states to participate in the program or agencies of, subdivisions of, or residents of those states related to the program or a similar ABLE account program established by another state in accordance with section 529A of the Internal Revenue Code.~~

Sec. 113.52. (A) The treasurer of state shall solicit proposals from financial organizations to act as depositories and managers of the program. Financial organizations submitting proposals shall describe the investment instruments that will be held in program accounts. The treasurer may select more than one investment instrument for the program. The treasurer shall select as program managers the financial organization or organizations, from among the bidding financial organizations, that demonstrate the most advantageous combination, both to potential program participants and the state, of the following factors:

(1) Financial stability and integrity of the financial organization;

(2) The safety of the investment instruments being offered;

(3) The ability to satisfy record keeping and reporting requirements prescribed under sections 113.50 to 113.56 of the Revised Code;

(4) The organization's plan for promoting the program and the investment the organization is willing to make to promote the program;	355 356 357
(5) The fees, if any, proposed to be charged to account owners;	358 359
(6) The minimum initial deposit and minimum contributions that the financial organization will require;	360 361
(7) The ability of the organization to accept electronic deposits, including payroll deduction plans;	362 363
(8) Other benefits to the state or its residents included in the proposal, including fees payable to the state to cover the program's operating expenses.	364 365 366
(B) The treasurer of state may enter into a contract or a series of contracts with one or more financial organizations that submit a proposal under division (A) of this section for an organization to act as a manager and depository for the program. A contract or series of contracts shall include, at a minimum, terms requiring the financial organization to do all of the following:	367 368 369 370 371 372
(1) Take any action required to keep the program in compliance with the requirements of sections 113.50 to 113.56 of the Revised Code and any actions not contrary to its contract to manage the program to qualify as a qualified ABLE program;	373 374 375 376
(2) Keep adequate records of each <u>program</u> account, keep each <u>program</u> account segregated from each other <u>program</u> account, and provide the treasurer with the information necessary to prepare the statements required by section 113.53 of the Revised Code;	377 378 379 380
(3) Compile and calculate information contained in statements required to be prepared under section 113.53 of the Revised Code and provide such calculations to the treasurer;	381 382 383
(4) If there is more than one program manager, provide the	384

treasurer with information as is necessary to determine compliance 385
with section 113.53 of the Revised Code; 386

(5) Provide the treasurer with access to the books and 387
records of the program manager to the extent needed to determine 388
compliance with the management contract, sections 113.50 to 113.56 389
of the Revised Code, and section 529A of the Internal Revenue 390
Code; 391

(6) Hold all program accounts for the benefit of the account 392
owner; 393

(7) Be audited at least annually by a firm of certified 394
public accountants selected by the program manager and provide the 395
results of such audit to the treasurer; 396

(8) Provide the treasurer with copies of all regulatory 397
filings and reports made by the financial organization during the 398
term of the management contract or while the financial 399
organization is holding any program accounts, other than 400
confidential filings or reports that will not become part of the 401
program; 402

(9) Make available for review by the treasurer the results of 403
any periodic examination of such organization by any state or 404
federal banking, insurance, or securities agency, except to the 405
extent that such report or reports may not be disclosed under law; 406

(10) Ensure that any description of the program, whether in 407
writing or through the use of any other media, is consistent with 408
the marketing plan developed under division (A)(6) of section 409
113.51 of the Revised Code. 410

(C) The treasurer of state may do any of the following: 411

(1) Enter into management contracts as the treasurer 412
considers necessary and proper for the implementation of the 413
program; 414

(2) Require that an audit be conducted of the operations and 415
financial position of a program manager at any time if the 416
treasurer has any reason to be concerned about the financial 417
position, the record keeping practices, or the status of program 418
accounts of that program manager; 419

(3) Terminate or not renew a management contract. 420

(D) The treasurer of state, the department of medicaid, the 421
department of job and family services, the department of health, 422
the department of mental health and addiction services, the 423
department of developmental disabilities, opportunities for 424
Ohioans with disabilities agency, and the department of aging may 425
exchange information relating to eligible individuals for the 426
purpose of administering or enforcing sections 113.50 to 113.56 of 427
the Revised Code, except to the extent prohibited under federal 428
law. 429

(E) If the treasurer of state terminates or does not renew a 430
management contract under this section, the treasurer shall take 431
custody of program accounts held by the program manager and shall 432
seek to promptly transfer such program accounts to another 433
financial organization that is selected as a program manager and 434
into investment instruments as similar to the original instruments 435
as possible. 436

Sec. 113.53. (A) A designated beneficiary, or a trustee or 437
guardian of a designated beneficiary who lacks capacity to enter 438
into an agreement, may apply, on forms prescribed by the treasurer 439
of state, to open ~~an ABLE~~ a program account. A beneficiary may 440
have only one ABLE account. The treasurer of state may impose a 441
nonrefundable application fee. The application shall require the 442
applicant to provide the following information: 443

(1) The name, address, social security number, and birth date 444
of the ~~account owner~~ designated beneficiary; 445

(2) The name, address, and social security number of the 446
designated ~~beneficiary~~ beneficiary's trustee or guardian, if the 447
~~account owner is not the beneficiary~~ applicable; 448

(3) Certification by the applicant that the applicant 449
understands the maximum account value and the consequences under 450
division (C) of this section for excess contributions and 451
understands how program account values exceeding the amount 452
designated under section 103 of the "Stephen Beck, Jr., ABLE Act 453
of 2014," 26 U.S.C. 529A note, may affect the applicant's 454
resources for determining the applicant's eligibility for the 455
supplemental security income program; 456

(4) Any additional information required by the treasurer of 457
state. 458

(B)(1) To qualify for ~~an~~ a program account, a designated 459
beneficiary must be an eligible individual at the time the program 460
account is opened. Before opening ~~an ABLE~~ a program account, the 461
treasurer of state or program manager shall enter into an 462
agreement with the account owner that discloses the requirements 463
and restrictions on contributions and withdrawals from the program 464
account. 465

(2) Any person may make contributions to ~~an ABLE~~ a program 466
account after the account is opened, subject to the limitations 467
imposed by section 529A of the Internal Revenue Code and any rules 468
adopted by the secretary. 469

(C) Contributions to ~~ABLE accounts~~ a program account shall be 470
made in cash. The treasurer of state or program manager shall 471
reject or promptly withdraw a contribution to ~~an~~ a program account 472
if that contribution would exceed the annual limits prescribed in 473
subsection (b)(2)(B) of section 529A of the Internal Revenue Code. 474
The treasurer or program manager shall reject or promptly withdraw 475
a contribution if the value of the program account equals or 476

exceeds the maximum account value or the designated beneficiary is 477
not an eligible individual in the current calendar year. 478

(D)(1) To the extent authorized by federal law, and in 479
accordance with rules adopted by the treasurer of state, an 480
account owner may change the designated beneficiary of ~~an a~~ 481
program account to another individual. 482

(2) No account owner may use an interest in an ABLE account 483
as security for a loan. Any pledge of an interest in an account 484
shall be void and of no force and effect. 485

(E)(1) A distribution from ~~an a~~ program account to any 486
individual or for the benefit of any individual during a calendar 487
year shall be reported to the internal revenue service and ~~each~~ 488
~~account owner~~, the designated beneficiary, or the distributee to 489
the extent required under state or federal law. 490

(2) Statements shall be provided to each account owner of a 491
program account at least four times each year within thirty days 492
after the end of the quarterly period to which a statement 493
relates. The statement shall identify the contributions made 494
during the preceding quarter, the total contributions made to the 495
account through the last day of that quarter, the value of the 496
account on the last day of that quarter, distributions made during 497
that quarter, and any other information that the treasurer of 498
state requires to be reported to the account owner. 499

(3) Statements and information relating to program accounts 500
shall be prepared and filed to the extent required under sections 501
113.50 to 113.56 of the Revised Code and any other state or 502
federal law. 503

(F) The program shall provide separate accounting for each 504
designated beneficiary. An annual fee may be imposed upon the 505
account owner for the maintenance of ~~an a~~ program account. 506

(G) Money in an ABLE account shall be exempt from attachment, 507

execution, or garnishment as provided in section 2329.66 of the Revised Code, and is subject to claims made under the medicaid estate recovery program instituted pursuant to section 5162.21 of the Revised Code, in accordance with subsection (f) of section 529A of the Internal Revenue Code and subject to any limitations imposed by the secretary.

(H)(1) Notwithstanding any other provision of state law, all of the following shall be disregarded for the purposes of determining an individual's eligibility for a means-tested public assistance program funded only with state, local, or state and local funds and the amount of assistance or benefits the individual is eligible to receive under the program:

(a) Any amount in an ABLE account, including earnings on the account;

(b) Any contributions to an ABLE account;

(c) Any distribution from an ABLE account for qualified disability expenses.

(2) Division (H)(1) of this section applies only to an individual who is either of the following:

(a) The ~~account owner or~~ designated beneficiary of the ABLE account;

(b) An individual whose eligibility for the means-tested program is conditioned on the ABLE account's ~~account owner or~~ designated beneficiary disclosing the ~~account owner's or~~ designated beneficiary's income, resources, or both to the entity administering the means-tested public assistance program.

Sec. 113.54. (A) Nothing in sections 113.50 to 113.56 of the Revised Code creates any obligation of the treasurer of state, the state, or any state agency to guarantee for the benefit of any account owner or designated beneficiary any of the following:

(1) Return of principal;	538
(2) Rate of interest or other return on any <u>program</u> account;	539
(3) Payment of interest or other return on any <u>program</u> account.	540 541
(B) Every contract, application, or other similar document that may be used in connection with opening an <u>a program</u> account shall clearly indicate that the account is not insured by the state and that the principal deposited and the investment return are not guaranteed by the state.	542 543 544 545 546
Sec. 3301.0714. (A) The state board of education shall adopt rules for a statewide education management information system. The rules shall require the state board to establish guidelines for the establishment and maintenance of the system in accordance with this section and the rules adopted under this section. The guidelines shall include:	547 548 549 550 551 552
(1) Standards identifying and defining the types of data in the system in accordance with divisions (B) and (C) of this section;	553 554 555
(2) Procedures for annually collecting and reporting the data to the state board in accordance with division (D) of this section;	556 557 558
(3) Procedures for annually compiling the data in accordance with division (G) of this section;	559 560
(4) Procedures for annually reporting the data to the public in accordance with division (H) of this section;	561 562
(5) Standards to provide strict safeguards to protect the confidentiality of personally identifiable student data.	563 564
(B) The guidelines adopted under this section shall require the data maintained in the education management information system	565 566

to include at least the following: 567

(1) Student participation and performance data, for each 568
grade in each school district as a whole and for each grade in 569
each school building in each school district, that includes: 570

(a) The numbers of students receiving each category of 571
instructional service offered by the school district, such as 572
regular education instruction, vocational education instruction, 573
specialized instruction programs or enrichment instruction that is 574
part of the educational curriculum, instruction for gifted 575
students, instruction for students with disabilities, and remedial 576
instruction. The guidelines shall require instructional services 577
under this division to be divided into discrete categories if an 578
instructional service is limited to a specific subject, a specific 579
type of student, or both, such as regular instructional services 580
in mathematics, remedial reading instructional services, 581
instructional services specifically for students gifted in 582
mathematics or some other subject area, or instructional services 583
for students with a specific type of disability. The categories of 584
instructional services required by the guidelines under this 585
division shall be the same as the categories of instructional 586
services used in determining cost units pursuant to division 587
(C)(3) of this section. 588

(b) The numbers of students receiving support or 589
extracurricular services for each of the support services or 590
extracurricular programs offered by the school district, such as 591
counseling services, health services, and extracurricular sports 592
and fine arts programs. The categories of services required by the 593
guidelines under this division shall be the same as the categories 594
of services used in determining cost units pursuant to division 595
(C)(4)(a) of this section. 596

(c) Average student grades in each subject in grades nine 597
through twelve; 598

(d) Academic achievement levels as assessed under sections 3301.0710, 3301.0711, and 3301.0712 of the Revised Code;	599 600
(e) The number of students designated as having a disabling condition pursuant to division (C)(1) of section 3301.0711 of the Revised Code;	601 602 603
(f) The numbers of students reported to the state board pursuant to division (C)(2) of section 3301.0711 of the Revised Code;	604 605 606
(g) Attendance rates and the average daily attendance for the year. For purposes of this division, a student shall be counted as present for any field trip that is approved by the school administration.	607 608 609 610
(h) Expulsion rates;	611
(i) Suspension rates;	612
(j) Dropout rates;	613
(k) Rates of retention in grade;	614
(l) For pupils in grades nine through twelve, the average number of carnegie units, as calculated in accordance with state board of education rules;	615 616 617
(m) Graduation rates, to be calculated in a manner specified by the department of education that reflects the rate at which students who were in the ninth grade three years prior to the current year complete school and that is consistent with nationally accepted reporting requirements;	618 619 620 621 622
(n) Results of diagnostic assessments administered to kindergarten students as required under section 3301.0715 of the Revised Code to permit a comparison of the academic readiness of kindergarten students. However, no district shall be required to report to the department the results of any diagnostic assessment administered to a kindergarten student, except for the language	623 624 625 626 627 628

and reading assessment described in division (A)(2) of section 629
3301.0715 of the Revised Code, if the parent of that student 630
requests the district not to report those results. 631

(2) Personnel and classroom enrollment data for each school 632
district, including: 633

(a) The total numbers of licensed employees and nonlicensed 634
employees and the numbers of full-time equivalent licensed 635
employees and nonlicensed employees providing each category of 636
instructional service, instructional support service, and 637
administrative support service used pursuant to division (C)(3) of 638
this section. The guidelines adopted under this section shall 639
require these categories of data to be maintained for the school 640
district as a whole and, wherever applicable, for each grade in 641
the school district as a whole, for each school building as a 642
whole, and for each grade in each school building. 643

(b) The total number of employees and the number of full-time 644
equivalent employees providing each category of service used 645
pursuant to divisions (C)(4)(a) and (b) of this section, and the 646
total numbers of licensed employees and nonlicensed employees and 647
the numbers of full-time equivalent licensed employees and 648
nonlicensed employees providing each category used pursuant to 649
division (C)(4)(c) of this section. The guidelines adopted under 650
this section shall require these categories of data to be 651
maintained for the school district as a whole and, wherever 652
applicable, for each grade in the school district as a whole, for 653
each school building as a whole, and for each grade in each school 654
building. 655

(c) The total number of regular classroom teachers teaching 656
classes of regular education and the average number of pupils 657
enrolled in each such class, in each of grades kindergarten 658
through five in the district as a whole and in each school 659
building in the school district. 660

(d) The number of lead teachers employed by each school 661
district and each school building. 662

(3)(a) Student demographic data for each school district, 663
including information regarding the gender ratio of the school 664
district's pupils, the racial make-up of the school district's 665
pupils, the number of limited English proficient students in the 666
district, and an appropriate measure of the number of the school 667
district's pupils who reside in economically disadvantaged 668
households. The demographic data shall be collected in a manner to 669
allow correlation with data collected under division (B)(1) of 670
this section. Categories for data collected pursuant to division 671
(B)(3) of this section shall conform, where appropriate, to 672
standard practices of agencies of the federal government. 673

(b) With respect to each student entering kindergarten, 674
whether the student previously participated in a public preschool 675
program, a private preschool program, or a head start program, and 676
the number of years the student participated in each of these 677
programs. 678

(4) Any data required to be collected pursuant to federal 679
law. 680

(C) The education management information system shall include 681
cost accounting data for each district as a whole and for each 682
school building in each school district. The guidelines adopted 683
under this section shall require the cost data for each school 684
district to be maintained in a system of mutually exclusive cost 685
units and shall require all of the costs of each school district 686
to be divided among the cost units. The guidelines shall require 687
the system of mutually exclusive cost units to include at least 688
the following: 689

(1) Administrative costs for the school district as a whole. 690
The guidelines shall require the cost units under this division 691

(C)(1) to be designed so that each of them may be compiled and 692
reported in terms of average expenditure per pupil in formula ADM 693
in the school district, as determined pursuant to section 3317.03 694
of the Revised Code. 695

(2) Administrative costs for each school building in the 696
school district. The guidelines shall require the cost units under 697
this division (C)(2) to be designed so that each of them may be 698
compiled and reported in terms of average expenditure per 699
full-time equivalent pupil receiving instructional or support 700
services in each building. 701

(3) Instructional services costs for each category of 702
instructional service provided directly to students and required 703
by guidelines adopted pursuant to division (B)(1)(a) of this 704
section. The guidelines shall require the cost units under 705
division (C)(3) of this section to be designed so that each of 706
them may be compiled and reported in terms of average expenditure 707
per pupil receiving the service in the school district as a whole 708
and average expenditure per pupil receiving the service in each 709
building in the school district and in terms of a total cost for 710
each category of service and, as a breakdown of the total cost, a 711
cost for each of the following components: 712

(a) The cost of each instructional services category required 713
by guidelines adopted under division (B)(1)(a) of this section 714
that is provided directly to students by a classroom teacher; 715

(b) The cost of the instructional support services, such as 716
services provided by a speech-language pathologist, classroom 717
aide, multimedia aide, or librarian, provided directly to students 718
in conjunction with each instructional services category; 719

(c) The cost of the administrative support services related 720
to each instructional services category, such as the cost of 721
personnel that develop the curriculum for the instructional 722

services category and the cost of personnel supervising or 723
coordinating the delivery of the instructional services category. 724

(4) Support or extracurricular services costs for each 725
category of service directly provided to students and required by 726
guidelines adopted pursuant to division (B)(1)(b) of this section. 727
The guidelines shall require the cost units under division (C)(4) 728
of this section to be designed so that each of them may be 729
compiled and reported in terms of average expenditure per pupil 730
receiving the service in the school district as a whole and 731
average expenditure per pupil receiving the service in each 732
building in the school district and in terms of a total cost for 733
each category of service and, as a breakdown of the total cost, a 734
cost for each of the following components: 735

(a) The cost of each support or extracurricular services 736
category required by guidelines adopted under division (B)(1)(b) 737
of this section that is provided directly to students by a 738
licensed employee, such as services provided by a guidance 739
counselor or any services provided by a licensed employee under a 740
supplemental contract; 741

(b) The cost of each such services category provided directly 742
to students by a nonlicensed employee, such as janitorial 743
services, cafeteria services, or services of a sports trainer; 744

(c) The cost of the administrative services related to each 745
services category in division (C)(4)(a) or (b) of this section, 746
such as the cost of any licensed or nonlicensed employees that 747
develop, supervise, coordinate, or otherwise are involved in 748
administering or aiding the delivery of each services category. 749

(D)(1) The guidelines adopted under this section shall 750
require school districts to collect information about individual 751
students, staff members, or both in connection with any data 752
required by division (B) or (C) of this section or other reporting 753

requirements established in the Revised Code. The guidelines may 754
also require school districts to report information about 755
individual staff members in connection with any data required by 756
division (B) or (C) of this section or other reporting 757
requirements established in the Revised Code. The guidelines shall 758
not authorize school districts to request social security numbers 759
of individual students. The guidelines shall prohibit the 760
reporting under this section of a student's name, address, and 761
social security number to the state board of education or the 762
department of education. The guidelines shall also prohibit the 763
reporting under this section of any personally identifiable 764
information about any student, except for the purpose of assigning 765
the data verification code required by division (D)(2) of this 766
section, to any other person unless such person is employed by the 767
school district or the information technology center operated 768
under section 3301.075 of the Revised Code and is authorized by 769
the district or technology center to have access to such 770
information or is employed by an entity with which the department 771
contracts for the scoring or the development of state assessments. 772
The guidelines may require school districts to provide the social 773
security numbers of individual staff members and the county of 774
residence for a student. Nothing in this section prohibits the 775
state board of education or department of education from providing 776
a student's county of residence to the department of taxation to 777
facilitate the distribution of tax revenue. 778

(2)(a) The guidelines shall provide for each school district 779
or community school to assign a data verification code that is 780
unique on a statewide basis over time to each student whose 781
initial Ohio enrollment is in that district or school and to 782
report all required individual student data for that student 783
utilizing such code. The guidelines shall also provide for 784
assigning data verification codes to all students enrolled in 785
districts or community schools on the effective date of the 786

guidelines established under this section. The assignment of data 787
verification codes for other entities, as described in division 788
(D)(2)(c) of this section, the use of those codes, and the 789
reporting and use of associated individual student data shall be 790
coordinated by the department in accordance with state and federal 791
law. 792

School districts shall report individual student data to the 793
department through the information technology centers utilizing 794
the code. The entities described in division (D)(2)(c) of this 795
section shall report individual student data to the department in 796
the manner prescribed by the department. 797

Except as provided in sections 3301.941, 3310.11, 3310.42, 798
3310.63, 3313.978, and 3317.20 of the Revised Code, at no time 799
shall the state board or the department have access to information 800
that would enable any data verification code to be matched to 801
personally identifiable student data. 802

(b) Each school district and community school shall ensure 803
that the data verification code is included in the student's 804
records reported to any subsequent school district, community 805
school, or state institution of higher education, as defined in 806
section 3345.011 of the Revised Code, in which the student 807
enrolls. Any such subsequent district or school shall utilize the 808
same identifier in its reporting of data under this section. 809

(c) The director of any state agency that administers a 810
publicly funded program providing services to children who are 811
younger than compulsory school age, as defined in section 3321.01 812
of the Revised Code, including the directors of health, job and 813
family services, mental health and addiction services, and 814
developmental disabilities, shall request and receive, pursuant to 815
sections 3301.0723 and ~~3701.62~~ 5123.0423 of the Revised Code, a 816
data verification code for a child who is receiving those 817
services. 818

(E) The guidelines adopted under this section may require 819
school districts to collect and report data, information, or 820
reports other than that described in divisions (A), (B), and (C) 821
of this section for the purpose of complying with other reporting 822
requirements established in the Revised Code. The other data, 823
information, or reports may be maintained in the education 824
management information system but are not required to be compiled 825
as part of the profile formats required under division (G) of this 826
section or the annual statewide report required under division (H) 827
of this section. 828

(F) Beginning with the school year that begins July 1, 1991, 829
the board of education of each school district shall annually 830
collect and report to the state board, in accordance with the 831
guidelines established by the board, the data required pursuant to 832
this section. A school district may collect and report these data 833
notwithstanding section 2151.357 or 3319.321 of the Revised Code. 834

(G) The state board shall, in accordance with the procedures 835
it adopts, annually compile the data reported by each school 836
district pursuant to division (D) of this section. The state board 837
shall design formats for profiling each school district as a whole 838
and each school building within each district and shall compile 839
the data in accordance with these formats. These profile formats 840
shall: 841

(1) Include all of the data gathered under this section in a 842
manner that facilitates comparison among school districts and 843
among school buildings within each school district; 844

(2) Present the data on academic achievement levels as 845
assessed by the testing of student achievement maintained pursuant 846
to division (B)(1)(d) of this section. 847

(H)(1) The state board shall, in accordance with the 848
procedures it adopts, annually prepare a statewide report for all 849

school districts and the general public that includes the profile 850
of each of the school districts developed pursuant to division (G) 851
of this section. Copies of the report shall be sent to each school 852
district. 853

(2) The state board shall, in accordance with the procedures 854
it adopts, annually prepare an individual report for each school 855
district and the general public that includes the profiles of each 856
of the school buildings in that school district developed pursuant 857
to division (G) of this section. Copies of the report shall be 858
sent to the superintendent of the district and to each member of 859
the district board of education. 860

(3) Copies of the reports received from the state board under 861
divisions (H)(1) and (2) of this section shall be made available 862
to the general public at each school district's offices. Each 863
district board of education shall make copies of each report 864
available to any person upon request and payment of a reasonable 865
fee for the cost of reproducing the report. The board shall 866
annually publish in a newspaper of general circulation in the 867
school district, at least twice during the two weeks prior to the 868
week in which the reports will first be available, a notice 869
containing the address where the reports are available and the 870
date on which the reports will be available. 871

(I) Any data that is collected or maintained pursuant to this 872
section and that identifies an individual pupil is not a public 873
record for the purposes of section 149.43 of the Revised Code. 874

(J) As used in this section: 875

(1) "School district" means any city, local, exempted 876
village, or joint vocational school district and, in accordance 877
with section 3314.17 of the Revised Code, any community school. As 878
used in division (L) of this section, "school district" also 879
includes any educational service center or other educational 880

entity required to submit data using the system established under 881
this section. 882

(2) "Cost" means any expenditure for operating expenses made 883
by a school district excluding any expenditures for debt 884
retirement except for payments made to any commercial lending 885
institution for any loan approved pursuant to section 3313.483 of 886
the Revised Code. 887

(K) Any person who removes data from the information system 888
established under this section for the purpose of releasing it to 889
any person not entitled under law to have access to such 890
information is subject to section 2913.42 of the Revised Code 891
prohibiting tampering with data. 892

(L)(1) In accordance with division (L)(2) of this section and 893
the rules adopted under division (L)(10) of this section, the 894
department of education may sanction any school district that 895
reports incomplete or inaccurate data, reports data that does not 896
conform to data requirements and descriptions published by the 897
department, fails to report data in a timely manner, or otherwise 898
does not make a good faith effort to report data as required by 899
this section. 900

(2) If the department decides to sanction a school district 901
under this division, the department shall take the following 902
sequential actions: 903

(a) Notify the district in writing that the department has 904
determined that data has not been reported as required under this 905
section and require the district to review its data submission and 906
submit corrected data by a deadline established by the department. 907
The department also may require the district to develop a 908
corrective action plan, which shall include provisions for the 909
district to provide mandatory staff training on data reporting 910
procedures. 911

(b) Withhold up to ten per cent of the total amount of state funds due to the district for the current fiscal year and, if not previously required under division (L)(2)(a) of this section, require the district to develop a corrective action plan in accordance with that division;

(c) Withhold an additional amount of up to twenty per cent of the total amount of state funds due to the district for the current fiscal year;

(d) Direct department staff or an outside entity to investigate the district's data reporting practices and make recommendations for subsequent actions. The recommendations may include one or more of the following actions:

(i) Arrange for an audit of the district's data reporting practices by department staff or an outside entity;

(ii) Conduct a site visit and evaluation of the district;

(iii) Withhold an additional amount of up to thirty per cent of the total amount of state funds due to the district for the current fiscal year;

(iv) Continue monitoring the district's data reporting;

(v) Assign department staff to supervise the district's data management system;

(vi) Conduct an investigation to determine whether to suspend or revoke the license of any district employee in accordance with division (N) of this section;

(vii) If the district is issued a report card under section 3302.03 of the Revised Code, indicate on the report card that the district has been sanctioned for failing to report data as required by this section;

(viii) If the district is issued a report card under section 3302.03 of the Revised Code and incomplete or inaccurate data

submitted by the district likely caused the district to receive a 942
higher performance rating than it deserved under that section, 943
issue a revised report card for the district; 944

(ix) Any other action designed to correct the district's data 945
reporting problems. 946

(3) Any time the department takes an action against a school 947
district under division (L)(2) of this section, the department 948
shall make a report of the circumstances that prompted the action. 949
The department shall send a copy of the report to the district 950
superintendent or chief administrator and maintain a copy of the 951
report in its files. 952

(4) If any action taken under division (L)(2) of this section 953
resolves a school district's data reporting problems to the 954
department's satisfaction, the department shall not take any 955
further actions described by that division. If the department 956
withheld funds from the district under that division, the 957
department may release those funds to the district, except that if 958
the department withheld funding under division (L)(2)(c) of this 959
section, the department shall not release the funds withheld under 960
division (L)(2)(b) of this section and, if the department withheld 961
funding under division (L)(2)(d) of this section, the department 962
shall not release the funds withheld under division (L)(2)(b) or 963
(c) of this section. 964

(5) Notwithstanding anything in this section to the contrary, 965
the department may use its own staff or an outside entity to 966
conduct an audit of a school district's data reporting practices 967
any time the department has reason to believe the district has not 968
made a good faith effort to report data as required by this 969
section. If any audit conducted by an outside entity under 970
division (L)(2)(d)(i) or (5) of this section confirms that a 971
district has not made a good faith effort to report data as 972
required by this section, the district shall reimburse the 973

department for the full cost of the audit. The department may 974
withhold state funds due to the district for this purpose. 975

(6) Prior to issuing a revised report card for a school 976
district under division (L)(2)(d)(viii) of this section, the 977
department may hold a hearing to provide the district with an 978
opportunity to demonstrate that it made a good faith effort to 979
report data as required by this section. The hearing shall be 980
conducted by a referee appointed by the department. Based on the 981
information provided in the hearing, the referee shall recommend 982
whether the department should issue a revised report card for the 983
district. If the referee affirms the department's contention that 984
the district did not make a good faith effort to report data as 985
required by this section, the district shall bear the full cost of 986
conducting the hearing and of issuing any revised report card. 987

(7) If the department determines that any inaccurate data 988
reported under this section caused a school district to receive 989
excess state funds in any fiscal year, the district shall 990
reimburse the department an amount equal to the excess funds, in 991
accordance with a payment schedule determined by the department. 992
The department may withhold state funds due to the district for 993
this purpose. 994

(8) Any school district that has funds withheld under 995
division (L)(2) of this section may appeal the withholding in 996
accordance with Chapter 119. of the Revised Code. 997

(9) In all cases of a disagreement between the department and 998
a school district regarding the appropriateness of an action taken 999
under division (L)(2) of this section, the burden of proof shall 1000
be on the district to demonstrate that it made a good faith effort 1001
to report data as required by this section. 1002

(10) The state board of education shall adopt rules under 1003
Chapter 119. of the Revised Code to implement division (L) of this 1004

section. 1005

(M) No information technology center or school district shall 1006
acquire, change, or update its student administration software 1007
package to manage and report data required to be reported to the 1008
department unless it converts to a student software package that 1009
is certified by the department. 1010

(N) The state board of education, in accordance with sections 1011
3319.31 and 3319.311 of the Revised Code, may suspend or revoke a 1012
license as defined under division (A) of section 3319.31 of the 1013
Revised Code that has been issued to any school district employee 1014
found to have willfully reported erroneous, inaccurate, or 1015
incomplete data to the education management information system. 1016

(O) No person shall release or maintain any information about 1017
any student in violation of this section. Whoever violates this 1018
division is guilty of a misdemeanor of the fourth degree. 1019

(P) The department shall disaggregate the data collected 1020
under division (B)(1)(n) of this section according to the race and 1021
socioeconomic status of the students assessed. 1022

(Q) If the department cannot compile any of the information 1023
required by division (H) of section 3302.03 of the Revised Code 1024
based upon the data collected under this section, the department 1025
shall develop a plan and a reasonable timeline for the collection 1026
of any data necessary to comply with that division. 1027

Sec. 3701.07. (A) The director of health shall adopt rules in 1028
accordance with Chapter 119. of the Revised Code defining and 1029
classifying hospitals and dispensaries and providing for the 1030
reporting of information by hospitals and dispensaries. Except as 1031
otherwise provided in the Revised Code, the rules providing for 1032
the reporting of information shall not require inclusion of any 1033
confidential patient data or any information concerning the 1034

financial condition, income, expenses, or net worth of the 1035
facilities ~~other than that financial information already contained~~ 1036
~~in those portions of the medicare or medicaid cost report that is~~ 1037
~~necessary for the department of health to certify the per diem~~ 1038
~~cost under section 3701.62 of the Revised Code.~~ The rules may 1039
require the reporting of information in the following categories: 1040

(1) Information needed to identify and classify the 1041
institution; 1042

(2) Information on facilities and type and volume of services 1043
provided by the institution; 1044

(3) The number of beds listed by category of care provided; 1045

(4) The number of licensed or certified professional 1046
employees by classification; 1047

(5) The number of births that occurred at the institution the 1048
previous calendar year; 1049

(6) Any other information that the director considers 1050
relevant to the safety of patients served by the institution. 1051

Every hospital and dispensary, public or private, annually 1052
shall register with and report to the department of health. 1053
Reports shall be submitted in the manner prescribed in rules 1054
adopted under this division. 1055

(B) Every governmental entity or private nonprofit 1056
corporation or association whose employees or representatives are 1057
defined as residents' rights advocates under divisions (E)(1) and 1058
(2) of section 3721.10 of the Revised Code shall register with the 1059
department of health on forms furnished by the director of health 1060
and shall provide such reasonable identifying information as the 1061
director may prescribe. 1062

The department shall compile a list of the governmental 1063
entities, corporations, or associations registering under this 1064

division and shall update the list annually. Copies of the list 1065
shall be made available to nursing home administrators as defined 1066
in division (C) of section 3721.10 of the Revised Code. 1067

Sec. 3701.61. (A) The department of health shall establish 1068
the help me grow program to encourage early prenatal and well-baby 1069
care, as well as provide parenting education to promote the 1070
comprehensive health and development of children, ~~and provide~~ 1071
~~early intervention services in accordance with part C of the~~ 1072
~~"Individuals with Disabilities Education Act," 118 Stat. 2744~~ 1073
~~(2004), 20 U.S.C. 1431 et seq.~~ The program shall ~~include the~~ 1074
~~following services:~~ 1075

~~(1) Home also provide home visiting services to families with 1076
a pregnant woman or an infant or toddler under three years of age 1077
who meet the eligibility requirements established in rules adopted 1078
under this section:~~ 1079

~~(2) Part C early intervention services to infants and 1080
toddlers under three years of age who meet the eligibility 1081
requirements established in rules adopted under this section. 1082~~

(B) The director of health may enter into an interagency 1083
agreement with one or more state agencies to implement the help me 1084
grow program and ensure coordination of early childhood programs. 1085

(C) The director may distribute help me grow program funds 1086
through contracts, grants, or subsidies to entities providing 1087
services under the program. 1088

~~(D) To the extent funds are available, the department shall 1089
establish a system of payment to providers of home visiting and 1090
part C early intervention services. 1091~~

~~(E)~~ As a condition of receiving payments for home visiting 1092
services, providers shall report to the director data on the 1093
program performance indicators that are used to assess progress 1094

toward achieving the goals of the program. The report shall 1095
include data on the performance indicator of birth outcomes, 1096
including risk indicators of low birth weight and preterm births, 1097
and data on all other performance indicators specified in rules 1098
adopted under this section. The providers shall report the data in 1099
the format and within the time frames specified in the rules. 1100

The director shall prepare an annual report on the data 1101
received from the providers. 1102

~~(F)~~(E) Pursuant to Chapter 119. of the Revised Code, the 1103
director shall adopt rules that are necessary and proper to 1104
implement this section. The rules shall specify all of the 1105
following: 1106

(1) Eligibility requirements for home visiting services ~~and~~ 1107
~~part C early intervention services;~~ 1108

(2) Eligibility requirements for providers of home visiting 1109
services ~~and providers of part C early intervention services;~~ 1110

(3) Standards and procedures for the provision of program 1111
services, including data collection, program monitoring, and 1112
program evaluation; 1113

(4) Procedures for appealing the denial of an application for 1114
program services or the termination of services; 1115

(5) Procedures for appealing the denial of an application to 1116
become a provider of program services or the termination of the 1117
department's approval of a provider; 1118

(6) Procedures for addressing complaints; 1119

(7) The program performance indicators on which data must be 1120
reported by providers of home visiting services under division 1121
~~(E)~~(D) of this section, which, to the extent possible, shall be 1122
consistent with federal reporting requirements for federally 1123
funded home visiting services; 1124

(8) The format in which reports must be submitted under 1125
division ~~(E)~~(D) of this section and the time frames within which 1126
the reports must be submitted; 1127

(9) Criteria for payment of approved providers of program 1128
services; 1129

(10) Any other rules necessary to implement the program. 1130

~~(G) A family enrolled in the help me grow at risk program on 1131
the effective date of this amendment shall be eligible for at risk 1132
services until December 31, 2013, or until the eligible child 1133
reaches three years of age, whichever occurs first. 1134~~

Sec. 4723.071. (A) As used in this section, "health-related 1135
activities," and "MR/DD personnel," ~~"prescribed medication," and 1136
"tube feeding"~~ have the same meanings as in section 5123.41 of the 1137
Revised Code. 1138

(B) The board of nursing shall adopt rules as it considers 1139
necessary to govern nursing delegation as it applies to MR/DD 1140
personnel who administer ~~prescribed~~ medications, and perform 1141
health-related activities, ~~and perform tube feedings~~ pursuant to 1142
the authority granted under section 5123.42 of the Revised Code. 1143
The board shall not establish in the rules any requirement that is 1144
inconsistent with the authority of MR/DD personnel granted under 1145
that section. The rules shall be adopted in accordance with 1146
Chapter 119. of the Revised Code. 1147

(C) The board ~~of nursing~~ may accept complaints from any 1148
person or government entity regarding the performance or 1149
qualifications of MR/DD personnel who administer ~~prescribed~~ 1150
medications, and perform health-related activities, ~~and perform~~ 1151
~~tube feedings~~ pursuant to the authority granted under section 1152
5123.42 of the Revised Code. The board shall refer all complaints 1153
received to the department of developmental disabilities. The 1154

board may participate in an investigation of a complaint being 1155
conducted by the department under section 5123.421 of the Revised 1156
Code. 1157

Sec. 4723.32. This chapter does not prohibit any of the 1158
following: 1159

(A) The practice of nursing by a student currently enrolled 1160
in and actively pursuing completion of a prelicensure nursing 1161
education program, if all of the following are the case: 1162

(1) The student is participating in a program located in this 1163
state and approved by the board of nursing or participating in 1164
this state in a component of a program located in another 1165
jurisdiction and approved by a board that is a member of the 1166
national council of state boards of nursing; 1167

(2) The student's practice is under the auspices of the 1168
program; 1169

(3) The student acts under the supervision of a registered 1170
nurse serving for the program as a faculty member or teaching 1171
assistant. 1172

(B) The rendering of medical assistance to a licensed 1173
physician, licensed dentist, or licensed podiatrist by a person 1174
under the direction, supervision, and control of such licensed 1175
physician, dentist, or podiatrist; 1176

(C) The activities of persons employed as nursing aides, 1177
attendants, orderlies, or other auxiliary workers in patient 1178
homes, nurseries, nursing homes, hospitals, home health agencies, 1179
or other similar institutions; 1180

(D) The provision of nursing services to family members or in 1181
emergency situations; 1182

(E) The care of the sick when done in connection with the 1183
practice of religious tenets of any church and by or for its 1184

members; 1185

(F) The practice of nursing as a certified registered nurse 1186
anesthetist, clinical nurse specialist, certified nurse-midwife, 1187
or certified nurse practitioner by a student currently enrolled in 1188
and actively pursuing completion of a program of study leading to 1189
initial authorization by the board of nursing to practice nursing 1190
in the specialty, if all of the following are the case: 1191

(1) The program qualifies the student to sit for the 1192
examination of a national certifying organization approved by the 1193
board under section 4723.46 of the Revised Code or the program 1194
prepares the student to receive a master's degree in accordance 1195
with division (A)(2) of section 4723.41 of the Revised Code; 1196

(2) The student's practice is under the auspices of the 1197
program; 1198

(3) The student acts under the supervision of a registered 1199
nurse serving for the program as a faculty member, teaching 1200
assistant, or preceptor. 1201

(G) The activities of an individual who currently holds a 1202
license to practice nursing in another jurisdiction, if the 1203
individual's license has not been revoked, the individual is not 1204
currently under suspension or on probation, the individual does 1205
not represent the individual as being licensed under this chapter, 1206
and one of the following is the case: 1207

(1) The individual is engaging in the practice of nursing by 1208
discharging official duties while employed by or under contract 1209
with the United States government or any agency thereof; 1210

(2) The individual is engaging in the practice of nursing as 1211
an employee of an individual, agency, or corporation located in 1212
the other jurisdiction in a position with employment 1213
responsibilities that include transporting patients into, out of, 1214
or through this state, as long as each trip in this state does not 1215

exceed seventy-two hours;	1216
(3) The individual is consulting with an individual licensed in this state to practice any health-related profession;	1217 1218
(4) The individual is engaging in activities associated with teaching in this state as a guest lecturer at or for a nursing education program, continuing nursing education program, or in-service presentation;	1219 1220 1221 1222
(5) The individual is conducting evaluations of nursing care that are undertaken on behalf of an accrediting organization, including the national league for nursing accrediting committee, the joint commission on accreditation of healthcare organizations, or any other nationally recognized accrediting organization;	1223 1224 1225 1226 1227
(6) The individual is providing nursing care to an individual who is in this state on a temporary basis, not to exceed six months in any one calendar year, if the nurse is directly employed by or under contract with the individual or a guardian or other person acting on the individual's behalf;	1228 1229 1230 1231 1232
(7) The individual is providing nursing care during any disaster, natural or otherwise, that has been officially declared to be a disaster by a public announcement issued by an appropriate federal, state, county, or municipal official.	1233 1234 1235 1236
(H) The administration of medication by an individual who holds a valid medication aide certificate issued under this chapter, if the medication is administered to a resident of a nursing home or , residential care facility, <u>or ICF/IID</u> authorized by section 4723.64 of the Revised Code to use a certified medication aide and the medication is administered in accordance with section 4723.67 of the Revised Code.	1237 1238 1239 1240 1241 1242 1243
Sec. 4723.61. As used in this section and in sections 4723.64 to 4723.69 of the Revised Code:	1244 1245

(A) "Intermediate care facility for individuals with intellectual disabilities" and "ICF/IID" have the same meanings as in section 5124.01 of the Revised Code. 1246
1247
1248

(B) "Medication" means a drug, as defined in section 4729.01 of the Revised Code. 1249
1250

~~(B)~~(C) "Medication error" means a failure to follow the prescriber's instructions when administering a prescription medication. 1251
1252
1253

~~(C)~~(D) "Nursing home" and "residential care facility" have the same meanings as in section 3721.01 of the Revised Code. 1254
1255

~~(D)~~(E) "Prescription medication" means a medication that may be dispensed only pursuant to a prescription. 1256
1257

~~(E)~~(F) "Prescriber" and "prescription" have the same meanings as in section 4729.01 of the Revised Code. 1258
1259

Sec. 4723.64. A nursing home ~~or~~, residential care facility, ~~or~~ ICF/IID may use one or more medication aides to administer prescription medications to its residents, subject to both of the following conditions: 1260
1261
1262
1263

(A) Each individual used as a medication aide must hold a current, valid medication aide certificate issued by the board of nursing under this chapter. 1264
1265
1266

(B) The nursing home ~~or~~, residential care facility, or ICF/IID shall ensure that the requirements of section 4723.67 of the Revised Code are met. 1267
1268
1269

Sec. 4723.651. (A) To be eligible to receive a medication aide certificate, an applicant shall meet all of the following conditions: 1270
1271
1272

(1) Be at least eighteen years of age; 1273

(2) Have a high school diploma or a high school equivalence diploma as defined in section 5107.40 of the Revised Code;	1274 1275
(3) If the applicant is to practice as a medication aide in a nursing home, be a nurse aide who satisfies the requirements of division (A)(1), (2), (3), (4), (5), (6), or (8) of section 3721.32 of the Revised Code;	1276 1277 1278 1279
(4) If the applicant is to practice as a medication aide in a residential care facility, be a nurse aide who satisfies the requirements of division (A)(1), (2), (3), (4), (5), (6), or (8) of section 3721.32 of the Revised Code or an individual who has at least one year of direct care experience in a residential care facility;	1280 1281 1282 1283 1284 1285
<u>(5) If the applicant is to practice as a medication aide in an ICF/IID, be a nurse aide who satisfies the requirements of division (A)(1), (2), (3), (4), (5), (6), or (8) of section 3721.32 of the Revised Code or an individual who has at least one year of direct care experience in an ICF/IID;</u>	1286 1287 1288 1289 1290
<u>(6)</u> Successfully complete the course of instruction provided by a training program approved by the board under section 4723.66 of the Revised Code;	1291 1292 1293
(6) <u>(7)</u> Not be ineligible for licensure or certification as specified in section 4723.092 of the Revised Code;	1294 1295
(7) <u>(8)</u> Have not committed any act that is grounds for disciplinary action under section 3123.47 or 4723.28 of the Revised Code or be determined by the board to have made restitution, been rehabilitated, or both;	1296 1297 1298 1299
(8) <u>(9)</u> Not be required to register under Chapter 2950. of the Revised Code or a substantially similar law of another state, the United States, or another country;	1300 1301 1302
(9) <u>(10)</u> Meet all other requirements for a medication aide	1303

certificate established in rules adopted under section 4723.69 of 1304
the Revised Code. 1305

(B) If an applicant meets the requirement specified in 1306
division (A) of this section, the board shall issue a medication 1307
aide certificate to the applicant. If a medication aide 1308
certificate is issued to an individual on the basis of having at 1309
least one year of direct care experience working in a residential 1310
care facility, as provided in division (A)(4) of this section, the 1311
certificate is valid for use only in a residential care facility. 1312
If a medication aide certificate is issued to an individual on the 1313
basis of having at least one year of direct care experience 1314
working in an ICF/IID, as provided in division (A)(5) of this 1315
section, the certificate is valid for use only in an ICF/IID. The 1316
board shall state the limitation on the certificate issued to the 1317
individual. 1318

(C) A medication aide certificate is valid for two years, 1319
unless earlier suspended or revoked. The certificate may be 1320
renewed in accordance with procedures specified by the board in 1321
rules adopted under section 4723.69 of the Revised Code. To be 1322
eligible for renewal, an applicant shall pay the renewal fee 1323
established in the rules and meet all renewal qualifications 1324
specified in the rules. 1325

Sec. 4723.67. (A) Except for the prescription medications 1326
specified in division (C) of this section and the methods of 1327
medication administration specified in division (D) of this 1328
section, a medication aide who holds a current, valid medication 1329
aide certificate issued under this chapter may administer 1330
prescription medications to the residents of nursing homes ~~and,~~ 1331
residential care facilities, and ICFs/IID that use medication 1332
aides pursuant to section 4723.64 of the Revised Code. A 1333
medication aide shall administer prescription medications only 1334

pursuant to the delegation of a registered nurse or a licensed 1335
practical nurse acting at the direction of a registered nurse. 1336

Delegation of medication administration to a medication aide 1337
shall be carried out in accordance with the rules for nursing 1338
delegation adopted under this chapter by the board of nursing. A 1339
nurse who has delegated to a medication aide responsibility for 1340
the administration of prescription medications to the residents of 1341
a nursing home ~~or~~, residential care facility, or ICF/IID shall not 1342
withdraw the delegation on an arbitrary basis or for any purpose 1343
other than patient safety. 1344

(B) In exercising the authority to administer prescription 1345
medications pursuant to nursing delegation, a medication aide may 1346
administer prescription medications in any of the following 1347
categories: 1348

(1) Oral medications; 1349

(2) Topical medications; 1350

(3) Medications administered as drops to the eye, ear, or 1351
nose; 1352

(4) Rectal and vaginal medications; 1353

(5) Medications prescribed with a designation authorizing or 1354
requiring administration on an as-needed basis, but only if a 1355
nursing assessment of the patient is completed before the 1356
medication is administered. 1357

(C) A medication aide shall not administer prescription 1358
medications in either of the following categories: 1359

(1) Medications containing a schedule II controlled 1360
substance, as defined in section 3719.01 of the Revised Code; 1361

(2) Medications requiring dosage calculations. 1362

(D) A medication aide shall not administer prescription 1363

medications by any of the following methods:	1364
(1) Injection;	1365
(2) Intravenous therapy procedures;	1366
(3) Splitting pills for purposes of changing the dose being given.	1367 1368
(E) A nursing home or , residential care facility, <u>or ICF/IID</u> that uses medication aides shall ensure that medication aides do not have access to any schedule II controlled substances within the home or , facility, <u>or ICF/IID</u> for use by its residents.	1369 1370 1371 1372
Sec. 4723.68. (A) A registered nurse, or licensed practical nurse acting at the direction of a registered nurse, who delegates medication administration to a medication aide who holds a current, valid medication aide certificate issued under this chapter is not liable in damages to any person or government entity in a civil action for injury, death, or loss to person or property that allegedly arises from an action or omission of the medication aide in performing the medication administration, if the delegating nurse delegates the medication administration in accordance with this chapter and the rules adopted under this chapter.	1373 1374 1375 1376 1377 1378 1379 1380 1381 1382 1383
(B) A person employed by a nursing home or , residential care facility, <u>or ICF/IID</u> that uses medication aides pursuant to section 4723.64 of the Revised Code who reports in good faith a medication error at the nursing home or , residential care facility, <u>or ICF/IID</u> is not subject to disciplinary action by the board of nursing or any other government entity regulating that person's professional practice and is not liable in damages to any person or government entity in a civil action for injury, death, or loss to person or property that allegedly results from reporting the medication error.	1384 1385 1386 1387 1388 1389 1390 1391 1392 1393

Sec. 5123.02. The department of developmental disabilities 1394
shall do the following: 1395

(A) Promote comprehensive statewide programs and services for 1396
persons with ~~mental retardation or a developmental disability~~ 1397
disabilities and their families wherever they reside in the state. 1398
These programs shall include public ~~education~~ awareness, 1399
prevention, ~~diagnosis~~ assessment, treatment, training, and care. 1400

(B) Provide administrative leadership for statewide services 1401
~~which include residential facilities, evaluation centers, and~~ 1402
~~community classes which are wholly or in part financed by the~~ 1403
~~department of developmental disabilities as provided by section~~ 1404
~~5123.26 of the Revised Code;~~ 1405

(C) Develop and maintain, to the extent feasible, data on all 1406
services and programs ~~for persons with mental retardation or a~~ 1407
~~developmental disability,~~ that are provided by governmental and 1408
private agencies provide for persons with developmental 1409
disabilities; 1410

(D) ~~Make periodic determinations of the number of persons~~ 1411
~~with mental retardation or a developmental disability requiring~~ 1412
~~services in the state;~~ 1413

~~(E)~~ Provide leadership to local authorities in planning and 1414
developing community-wide services for persons with ~~mental~~ 1415
~~retardation or a developmental disability~~ disabilities and their 1416
families; 1417

~~(F)~~(E) Promote programs of professional training and research 1418
in cooperation with other state departments, agencies, and 1419
institutions of higher learning; 1420

(F) Serve as the "lead agency," as described by 20 U.S.C. 1421
1435(a)(10), to implement the state's part C early intervention 1422
services program, through which early intervention services are 1423

provided to eligible infants and toddlers in accordance with part 1424
C of the "Individuals with Disabilities Education Act," 20 U.S.C. 1425
1431 et seq., and regulations implementing that part in 34 C.F.R. 1426
part 303. 1427

Sec. 5123.024. The department of developmental disabilities 1428
may do any of the following as the lead agency to implement the 1429
state's part C early intervention services program, as described 1430
in section 5123.02 of the Revised Code: 1431

(A) Enter into an interagency agreement with one or more 1432
other state agencies to implement the program and ensure 1433
coordination of early childhood programs; 1434

(B) Distribute program funds through contracts, grants, or 1435
subsidies to entities that are program service providers; 1436

(C) Establish a system of payment to program service 1437
providers. 1438

Sec. 5123.0421. The director of developmental disabilities 1439
shall adopt rules in accordance with Chapter 119. of the Revised 1440
Code that are necessary to implement the state's part C early 1441
intervention services program, including rules that specify all of 1442
the following: 1443

(A) Eligibility requirements to receive program services; 1444

(B) Eligibility requirements to be a program service 1445
provider; 1446

(C) Operating standards and procedures for program service 1447
providers, including standards and procedures governing data 1448
collection, program monitoring, and program evaluation; 1449

(D) Procedures to appeal the denial of an application to 1450
receive program services or the termination of program services; 1451

(E) Procedures to appeal a decision by the department of 1452

developmental disabilities to deny an application to be a program 1453
service provider or to terminate a provider's status; 1454

(F) Procedures for addressing complaints by persons who 1455
receive program services; 1456

(G) Criteria for the payment of program service providers; 1457

(H) The metrics or indicators used to measure program service 1458
provider performance. 1459

Sec. 5123.0422. The governor shall establish the early 1460
intervention services advisory council, which shall serve as the 1461
state interagency coordinating council, as described in 20 U.S.C. 1462
1441. In establishing the council, the governor shall comply with 1463
the requirements of 20 U.S.C. 1441, including the requirement to 1464
ensure that the membership of the council reasonably represents 1465
the population of the state. 1466

The governor shall appoint one of the council members to 1467
serve as chairperson of the council, or the governor may delegate 1468
appointment of the chairperson to the council. No member of the 1469
council representing the department of health or the department of 1470
developmental disabilities shall serve as chairperson. 1471

The council is not subject to sections 101.82 to 101.87 of 1472
the Revised Code. 1473

Sec. 5123.0423. As used in this section, "school district of 1474
residence" has the same meaning as in section 3323.01 of the 1475
Revised Code. 1476

The director of developmental disabilities shall request a 1477
student data verification code from the independent contractor 1478
engaged by the department of education to create and maintain such 1479
codes for school districts and community schools under division 1480
(D)(2) of section 3301.0714 of the Revised Code for each child who 1481

is receiving services from the state's part C early intervention services program. The director shall request from the parent, guardian, or custodian of the child, or from any other person who is authorized by law to make decisions regarding the child's education, the name and address of the child's school district of residence. The director shall submit the data verification code for that child to the child's school district of residence at the time the child ceases to receive services from the part C early intervention services program. 1482
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The director and each school district that receives a data verification code under this section shall not release that code to any person except as provided by law. Any document that the director holds in the director's files that contains both a child's name or other personally identifiable information and the child's data verification code is not a public record under section 149.43 of the Revised Code. 1491
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Sec. 5123.1610. (A) ~~Both~~ All of the following apply if the department of medicaid, pursuant to section 5164.38 of the Revised Code, refuses to enter into, terminates, or refuses to revalidate a provider agreement that authorizes a person or government entity to provide supported living under the medicaid program: 1498
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(1) In the case of a refusal to enter into a provider agreement, the person or government entity's application to provide medicaid-funded supported living under a supported living certificate is automatically denied on the date the department of medicaid refuses to enter into the provider agreement. 1503
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(2) In the case of a terminated provider agreement, the person or government entity's authority to provide medicaid-funded supported living under a supported living certificate is automatically revoked on the date that the provider agreement is terminated. 1508
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~~(2)~~(3) In the case of a provider agreement that expires 1513
because the department of medicaid refuses to revalidate it, the 1514
person or government entity's authority to provide medicaid-funded 1515
supported living under a supported living certificate is 1516
automatically revoked on the date that the provider agreement 1517
expires, unless the expiration date of the provider agreement is 1518
the same as the expiration date of the supported living 1519
certificate, in which case the director of developmental 1520
disabilities shall refuse to renew the person or government 1521
entity's authority to provide medicaid-funded supported living 1522
under the certificate. 1523

(B) The director of developmental disabilities is not 1524
required to issue an adjudication order in accordance with Chapter 1525
119. of the Revised Code to do ~~either~~ any of the following 1526
pursuant to this section: 1527

(1) Deny a person or government entity's application to 1528
provide medicaid-funded supported living; 1529

(2) Revoke a person or government entity's authority to 1530
provide medicaid-funded supported living; 1531

~~(2)~~(3) Refuse to renew a person or government entity's 1532
authority to provide medicaid-funded supported living. 1533

(C) This section does not affect a person or government 1534
entity's opportunity or authority to ~~provide~~ do either of the 1535
following: 1536

(1) Apply to provide nonmedicaid-funded supported living 1537
under a supported living certificate; 1538

(2) Provide nonmedicaid-funded supported living under a 1539
supported living certificate. 1540

Sec. 5123.377. (A) As used in this section: 1541

(1) "Adult services" has the same meaning as in section 1542

<u>5126.01 of the Revised Code.</u>	1543
<u>(2) "Community adult facility" means a facility in which</u>	1544
<u>adult services are provided or a facility associated with the</u>	1545
<u>provision of adult services.</u>	1546
<u>(B) The director of developmental disabilities may change the</u>	1547
<u>terms of an agreement entered into with a county board of</u>	1548
<u>developmental disabilities or a board of county commissioners</u>	1549
<u>pursuant to section 5123.36 of the Revised Code or other statutory</u>	1550
<u>authority in effect before July 1, 1980, regarding the</u>	1551
<u>construction, acquisition, or renovation of a community adult</u>	1552
<u>facility if all of the following apply:</u>	1553
<u>(1) The agreement was entered into during the period</u>	1554
<u>beginning January 1, 1976, and ending December 31, 1999.</u>	1555
<u>(2) The agreement requires the county board or board of</u>	1556
<u>county commissioners to use the community adult facility for at</u>	1557
<u>least forty years.</u>	1558
<u>(3) The county board or board of county commissioners submits</u>	1559
<u>to the director an application for a change in the agreement's</u>	1560
<u>terms that includes all of the following:</u>	1561
<u>(a) A statement of intent to close the facility and the</u>	1562
<u>anticipated date of closure;</u>	1563
<u>(b) The number of individuals with developmental disabilities</u>	1564
<u>served in the facility at the time of application;</u>	1565
<u>(c) Identification of alternative providers of services to be</u>	1566
<u>offered to those individuals;</u>	1567
<u>(d) A commitment and demonstration that those individuals</u>	1568
<u>will receive services from the alternative providers;</u>	1569
<u>(e) A resolution from the county board or board of county</u>	1570
<u>commissioners authorizing the application, including a commitment</u>	1571
<u>that if the facility is sold, the county board or board of county</u>	1572

<u>commissioners will do either of the following:</u>	1573
<u>(i) Reimburse the department of developmental disabilities</u>	1574
<u>the proceeds of the sale up to the outstanding balance owed under</u>	1575
<u>the agreement;</u>	1576
<u>(ii) Use the proceeds of the sale for the acquisition of</u>	1577
<u>housing for individuals with developmental disabilities that</u>	1578
<u>complies with the requirements established by the director.</u>	1579
<u>(C) Agreement terms that may be changed pursuant to division</u>	1580
<u>(B) of this section include terms regarding the length of time the</u>	1581
<u>facility must be used as a community adult facility.</u>	1582
<u>Sec. 5123.378. (A) As used in this section:</u>	1583
<u>(1) "Community early childhood facility" means a facility in</u>	1584
<u>which early childhood services are provided.</u>	1585
<u>(2) "Early childhood services" has the same meaning as in</u>	1586
<u>section 5126.01 of the Revised Code.</u>	1587
<u>(B) The director of developmental disabilities may change the</u>	1588
<u>terms of an agreement entered into with a county board of</u>	1589
<u>developmental disabilities or a board of county commissioners</u>	1590
<u>pursuant to section 5123.36 of the Revised Code or other statutory</u>	1591
<u>authority in effect before July 1, 1980, regarding the</u>	1592
<u>construction, acquisition, or renovation of a community early</u>	1593
<u>childhood facility if all of the following apply:</u>	1594
<u>(1) The agreement was entered into during the period</u>	1595
<u>beginning January 1, 1976, and ending December 31, 1999.</u>	1596
<u>(2) The agreement requires the county board or board of</u>	1597
<u>county commissioners to use the community early childhood facility</u>	1598
<u>for at least fifteen years.</u>	1599
<u>(3) The county board or board of county commissioners submits</u>	1600
<u>to the director an application for a change in the agreement's</u>	1601

terms that includes all of the following: 1602

(a) A statement of intent to close the facility and the
anticipated date of closure; 1603
1604

(b) The number of individuals with developmental disabilities
served in the facility at the time of application; 1605
1606

(c) A commitment and demonstration that those individuals
will continue to receive services; 1607
1608

(d) A resolution from the county board or board of county
commissioners authorizing the application, including a commitment
that if the facility is sold, the county board or board of county
commissioners will do either of the following: 1609
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1611
1612

(i) Reimburse the department of developmental disabilities
the proceeds of the sale up to the outstanding balance owed under
the agreement; 1613
1614
1615

(ii) Use the proceeds of the sale for the acquisition of
housing for individuals with developmental disabilities that
complies with the requirements established by the director. 1616
1617
1618

(C) Agreement terms that may be changed pursuant to division
(B) of this section include terms regarding the length of time the
facility must be used as a community early childhood facility. 1619
1620
1621

Sec. 5123.41. As used in this section and sections 5123.42 to 1622
5123.47 of the Revised Code: 1623

(A) "Adult services" has the same meaning as in section 1624
5126.01 of the Revised Code. 1625

(B) "Certified supported living provider" means a person or 1626
government entity certified under section 5123.161 of the Revised 1627
Code. 1628

(C) "Drug" has the same meaning as in section 4729.01 of the 1629
Revised Code. 1630

(D) "Family support services" has the same meaning as in section 5126.01 of the Revised Code.	1631 1632
(E) "Health-related activities" means the following:	1633
(1) Taking vital signs;	1634
(2) Application of clean dressings that do not require health assessment;	1635 1636
(3) Basic measurement of bodily intake and output;	1637
(4) Oral suctioning;	1638
(5) Use of glucometers;	1639
(6) External urinary catheter care <u>cleaning</u> ;	1640
(7) Emptying and replacing colostomy <u>ostomy</u> bags;	1641
(8) Collection of specimens by noninvasive means;	1642
<u>(9) Pulse oximetry reading;</u>	1643
<u>(10) Use of continuous positive airway pressure machines;</u>	1644
<u>(11) Application of percussion vests;</u>	1645
<u>(12) Use of cough assist devices and insufflators;</u>	1646
<u>(13) Application of prescribed compression hosiery.</u>	1647
(F) "Licensed health professional authorized to prescribe drugs" has the same meaning as in section 4729.01 of the Revised Code.	1648 1649 1650
(G) <u>"Metered dose inhaled medication" means a premeasured medication administered by inhalation using a hand-held dispenser or aerosol nebulizer.</u>	1651 1652 1653
(H) <u>"MR/DD personnel"</u> means the employees and the workers under contract who provide specialized services to individuals with mental retardation and developmental disabilities. "MR/DD personnel" includes those who provide the services as follows:	1654 1655 1656 1657

(1) Through direct employment with the department of 1658
developmental disabilities or a county board of developmental 1659
disabilities; 1660

(2) Through an entity under contract with the department of 1661
developmental disabilities or a county board of developmental 1662
disabilities; 1663

(3) Through direct employment or by being under contract with 1664
private entities, including private entities that operate 1665
residential facilities. 1666

~~(H)~~(I) "Nursing delegation" means the process established in 1667
rules adopted by the board of nursing pursuant to Chapter 4723. of 1668
the Revised Code under which a registered nurse or licensed 1669
practical nurse acting at the direction of a registered nurse 1670
transfers the performance of a particular nursing activity or task 1671
to another person who is not otherwise authorized to perform the 1672
activity or task. 1673

~~(I)~~(J) "Over-the-counter medication" means a drug that may be 1674
sold and purchased without a prescription. 1675

(K) "Prescribed medication" means a drug that is to be 1676
administered according to the instructions of a licensed health 1677
professional authorized to prescribe drugs. 1678

~~(J)~~(L) "Residential facility" means a facility licensed under 1679
section 5123.19 of the Revised Code. 1680

~~(K)~~(M) "Specialized services" has the same meaning as in 1681
section 5123.50 of the Revised Code. 1682

~~(L)~~ "~~Tube feeding" means the provision of nutrition to an~~ 1683
~~individual through a gastrostomy tube or a jejunostomy tube.~~ 1684

(N) "Topical over-the-counter musculoskeletal medication" 1685
means an over-the-counter medication that is applied topically or 1686
passes through the skin to provide relief from discomfort in the 1687

muscles, joints, or bones. 1688

Sec. 5123.42. (A) ~~Beginning nine months after March 31, 2003,~~ 1689
MR/DD personnel who are not specifically authorized by other 1690
provisions of the Revised Code to administer ~~prescribed~~ 1691
medications, ~~or~~ perform health-related activities, ~~or perform tube~~ 1692
~~feedings~~ may do so pursuant to this section as part of the 1693
specialized services the MR/DD personnel provide to individuals 1694
with mental retardation and developmental disabilities in the 1695
following categories: 1696

(1) Recipients of early intervention, preschool, and 1697
school-age services offered or provided pursuant to this chapter 1698
or Chapter 5126. of the Revised Code; 1699

(2) Recipients of adult services, if the services are 1700
received in a setting where seventeen or more individuals receive 1701
the services and the services are offered or provided pursuant to 1702
this chapter or Chapter 5126. of the Revised Code; 1703

(3) Recipients of adult services, if the services are 1704
received in a setting where not more than sixteen individuals 1705
receive the services and the services are offered or provided 1706
pursuant to this chapter or Chapter 5126. of the Revised Code; 1707

(4) Recipients of family support services offered or provided 1708
pursuant to this chapter or Chapter 5126. of the Revised Code; 1709

~~(4)~~(5) Recipients of services from certified supported living 1710
providers, if the services are offered or provided pursuant to 1711
this chapter or Chapter 5126. of the Revised Code; 1712

~~(5)~~(6) Recipients of residential support services from 1713
certified home and community-based services providers, if the 1714
services are received in a community living arrangement that 1715
includes not more than four individuals with mental retardation 1716
and developmental disabilities and the services are offered or 1717

provided pursuant to this chapter or Chapter 5126. of the Revised Code; 1718
1719

~~(6)~~(7) Recipients of services not included in divisions 1720
(A)(1) to ~~(5)~~(6) of this section that are offered or provided 1721
pursuant to this chapter or Chapter 5126. of the Revised Code; 1722

~~(7)~~(8) Residents of a residential facility with not more than 1723
five ~~or fewer~~ resident beds; 1724

~~(8)~~(9) Residents of a residential facility with at least six 1725
but ~~not more than sixteen~~ resident beds; 1726

~~(9)~~ Residents of a residential facility with ~~seventeen or~~ 1727
~~more resident beds who are on a field trip from the facility, if~~ 1728
~~all of the following are the case:~~ 1729

~~(a) The field trip is sponsored by the facility for purposes~~ 1730
~~of complying with federal medicaid statutes and regulations, state~~ 1731
~~medicaid statutes and rules, or other federal or state statutes,~~ 1732
~~regulations, or rules that require the facility to provide~~ 1733
~~habilitation, community integration, or normalization services to~~ 1734
~~its residents.~~ 1735

~~(b) Not more than ten field trip participants are residents~~ 1736
~~who have health needs requiring the administration of prescribed~~ 1737
~~medications, excluding participants who self-administer prescribed~~ 1738
~~medications or receive assistance with self-administration of~~ 1739
~~prescribed medications.~~ 1740

~~(c) The facility staffs the field trip with MR/DD personnel~~ 1741
~~in such a manner that one person will administer prescribed~~ 1742
~~medications, perform health related activities, or perform tube~~ 1743
~~feedings for not more than four participants if one or more of~~ 1744
~~those participants have health needs requiring the person to~~ 1745
~~administer prescribed medications through a gastrostomy or~~ 1746
~~jejunostomy tube.~~ 1747

~~(d) According to the instructions of a health care professional acting within the scope of the professional's practice, the health needs of the participants who require administration of prescribed medications by MR/DD personnel are such that the participants must receive the medications during the field trip to avoid jeopardizing their health and safety.~~

(B)(1) In the case of individuals described in divisions (A)(1) to (9) of this section, MR/DD personnel may do all of the following without nursing delegation and without a certificate issued under section 5123.45 of the Revised Code:

(a) Activate a vagal nerve stimulator;

(b) Use an epinephrine autoinjector to treat anaphylaxis;

(c) Administer topical over-the-counter medications for the purpose of cleaning, protecting, or comforting the skin, hair, nails, teeth, or oral surfaces, but not for the purpose of treating an open wound or a condition that requires a medical diagnosis, including a fungal infection.

(2) The authority of MR/DD personnel to activate a vagal nerve stimulator, use an epinephrine autoinjector, and administer topical over-the-counter medications is subject to all of the following:

(a) To activate a vagal nerve stimulator or use an epinephrine autoinjector, MR/DD personnel shall successfully complete the training course or courses developed under section 5123.43 of the Revised Code for MR/DD personnel. MR/DD personnel shall activate a vagal nerve stimulator or use an epinephrine autoinjector only as authorized by the training completed.

(b) The employer of MR/DD personnel shall ensure that MR/DD personnel have been trained specifically with respect to each individual for whom they activate a vagal nerve stimulator or use an epinephrine autoinjector. MR/DD personnel shall not activate a

vagal nerve stimulator or use an epinephrine autoinjector for any individual for whom they have not been specifically trained. 1779
1780

(c) If the employer of MR/DD personnel believes that MR/DD personnel have not or will not safely activate a vagal nerve stimulator or use an epinephrine autoinjector, the employer shall prohibit the MR/DD personnel from continuing or commencing to do so. MR/DD personnel shall not engage in the action or actions subject to an employer's prohibition. 1781
1782
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(d) MR/DD personnel shall activate a vagal nerve stimulator, use an epinephrine autoinjector, or administer topical over-the-counter medications in accordance with the manufacturer's instructions. 1787
1788
1789
1790

(C)(1) In the case of recipients of early intervention, preschool, and school-age services, as specified in division (A)(1) of this section, all of the following apply: 1791
1792
1793

(a) With nursing delegation, MR/DD personnel may perform health-related activities. 1794
1795

(b) With nursing delegation, MR/DD personnel may administer oral and topical prescribed medications and topical over-the-counter musculoskeletal medications. 1796
1797
1798

(c) With nursing delegation, MR/DD personnel may administer oxygen and metered dose inhaled medications. 1799
1800

(d) With nursing delegation, MR/DD personnel may administer prescribed medications through gastrostomy and jejunostomy tubes, if the tubes being used are stable and labeled. 1801
1802
1803

~~(d)~~(e) With nursing delegation, MR/DD personnel may ~~perform routine tube feedings, if the gastrostomy and jejunostomy tubes being used are stable and labeled~~ administer routine doses of insulin through subcutaneous injections, inhalation, and insulin pumps. 1804
1805
1806
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1808

(2) In the case of ~~recipients of adult services, as specified~~ 1809
individuals described in division divisions (A)(2), (7), and (9) 1810
of this section, all of the following apply: 1811

(a) With nursing delegation, MR/DD personnel may perform 1812
health-related activities. 1813

(b) With nursing delegation, MR/DD personnel may administer 1814
oral and topical prescribed medications and topical 1815
over-the-counter musculoskeletal medications. 1816

(c) With nursing delegation, MR/DD personnel may administer 1817
oxygen and metered dose inhaled medications. 1818

(d) With nursing delegation, MR/DD personnel may administer 1819
prescribed medications through gastrostomy and jejunostomy tubes, 1820
if the tubes being used are stable and labeled. 1821

~~(d)~~(e) With nursing delegation, MR/DD personnel may ~~perform~~ 1822
~~routine tube feedings, if the gastrostomy and jejunostomy tubes~~ 1823
~~being used are stable and labeled~~ administer routine doses of 1824
insulin through subcutaneous injections, inhalation, and insulin 1825
pumps. 1826

(f) With nursing delegation, MR/DD personnel may administer 1827
prescribed medications for the treatment of metabolic glyceimic 1828
disorders through subcutaneous injections. 1829

(3) In the case of ~~recipients of family support services, as~~ 1830
~~specified~~ individuals described in division divisions (A)(3), (4), 1831
(5), (6), and (8) of this section, all of the following apply: 1832

(a) Without nursing delegation, MR/DD personnel may perform 1833
health-related activities. 1834

(b) Without nursing delegation, MR/DD personnel may 1835
administer oral and topical prescribed medications and topical 1836
over-the-counter musculoskeletal medications. 1837

(c) Without nursing delegation, MR/DD personnel may 1838

administer oxygen and metered dose inhaled medications. 1839

(d) With nursing delegation, MR/DD personnel may administer 1840
prescribed medications through gastrostomy and jejunostomy tubes, 1841
if the tubes being used are stable and labeled. 1842

~~(d) With nursing delegation, MR/DD personnel may perform~~ 1843
~~routine tube feedings, if the gastrostomy and jejunostomy tubes~~ 1844
~~being used are stable and labeled.~~ 1845

(e) With nursing delegation, MR/DD personnel may administer 1846
routine doses of insulin through subcutaneous injections, 1847
inhalation, and insulin pumps. 1848

(f) With nursing delegation, MR/DD personnel may administer 1849
prescribed medications for the treatment of metabolic glycemc 1850
disorders through subcutaneous injections. 1851

~~(4) In the case of recipients of services from certified~~ 1852
~~supported living providers, as specified in division (A)(4) of~~ 1853
~~this section, all of the following apply:~~ 1854

~~(a) Without nursing delegation, MR/DD personnel may perform~~ 1855
~~health related activities.~~ 1856

~~(b) Without nursing delegation, MR/DD personnel may~~ 1857
~~administer oral and topical prescribed medications.~~ 1858

~~(c) With nursing delegation, MR/DD personnel may administer~~ 1859
~~prescribed medications through gastrostomy and jejunostomy tubes,~~ 1860
~~if the tubes being used are stable and labeled.~~ 1861

~~(d) With nursing delegation, MR/DD personnel may perform~~ 1862
~~routine tube feedings, if the gastrostomy and jejunostomy tubes~~ 1863
~~being used are stable and labeled.~~ 1864

~~(e) With nursing delegation, MR/DD personnel may administer~~ 1865
~~routine doses of insulin through subcutaneous injections and~~ 1866
~~insulin pumps.~~ 1867

~~(5) In the case of recipients of residential support services~~ 1868

~~from certified home and community based services providers, as 1869
specified in division (A)(5) of this section, all of the following 1870
apply: 1871~~

~~(a) Without nursing delegation, MR/DD personnel may perform 1872
health related activities. 1873~~

~~(b) Without nursing delegation, MR/DD personnel may 1874
administer oral and topical prescribed medications. 1875~~

~~(c) With nursing delegation, MR/DD personnel may administer 1876
prescribed medications through gastrostomy and jejunostomy tubes, 1877
if the tubes being used are stable and labeled. 1878~~

~~(d) With nursing delegation, MR/DD personnel may perform 1879
routine tube feedings, if the gastrostomy and jejunostomy tubes 1880
being used are stable and labeled. 1881~~

~~(e) With nursing delegation, MR/DD personnel may administer 1882
routine doses of insulin through subcutaneous injections and 1883
insulin pumps. 1884~~

~~(6) In the case of recipients of services not included in 1885
divisions (A)(1) to (5) of this section, as specified in division 1886
(A)(6) of this section, all of the following apply: 1887~~

~~(a) With nursing delegation, MR/DD personnel may perform 1888
health related activities. 1889~~

~~(b) With nursing delegation, MR/DD personnel may administer 1890
oral and topical prescribed medications. 1891~~

~~(c) With nursing delegation, MR/DD personnel may administer 1892
prescribed medications through gastrostomy and jejunostomy tubes, 1893
if the tubes being used are stable and labeled. 1894~~

~~(d) With nursing delegation, MR/DD personnel may perform 1895
routine tube feedings, if the gastrostomy and jejunostomy tubes 1896
being used are stable and labeled. 1897~~

~~(7) In the case of residents of a residential facility with 1898~~

five or fewer beds, as specified in division (A)(7) of this	1899
section, all of the following apply:	1900
(a) Without nursing delegation, MR/DD personnel may perform	1901
health-related activities.	1902
(b) Without nursing delegation, MR/DD personnel may	1903
administer oral and topical prescribed medications.	1904
(c) With nursing delegation, MR/DD personnel may administer	1905
prescribed medications through gastrostomy and jejunostomy tubes,	1906
if the tubes being used are stable and labeled.	1907
(d) With nursing delegation, MR/DD personnel may perform	1908
routine tube feedings, if the gastrostomy and jejunostomy tubes	1909
being used are stable and labeled.	1910
(e) With nursing delegation, MR/DD personnel may administer	1911
routine doses of insulin through subcutaneous injections and	1912
insulin pumps.	1913
(8) In the case of residents of a residential facility with	1914
at least six but not more than sixteen resident beds, as specified	1915
in division (A)(8) of this section, all of the following apply:	1916
(a) With nursing delegation, MR/DD personnel may perform	1917
health-related activities.	1918
(b) With nursing delegation, MR/DD personnel may administer	1919
oral and topical prescribed medications.	1920
(c) With nursing delegation, MR/DD personnel may administer	1921
prescribed medications through gastrostomy and jejunostomy tubes,	1922
if the tubes being used are stable and labeled.	1923
(d) With nursing delegation, MR/DD personnel may perform	1924
routine tube feedings, if the gastrostomy and jejunostomy tubes	1925
being used are stable and labeled.	1926
(9) In the case of residents of a residential facility with	1927
seventeen or more resident beds who are on a field trip from the	1928

~~facility, all of the following apply during the field trip,~~ 1929
~~subject to the limitations specified in division (A)(9) of this~~ 1930
~~section:~~ 1931

~~(a) With nursing delegation, MR/DD personnel may perform~~ 1932
~~health related activities.~~ 1933

~~(b) With nursing delegation, MR/DD personnel may administer~~ 1934
~~oral and topical prescribed medications.~~ 1935

~~(c) With nursing delegation, MR/DD personnel may administer~~ 1936
~~prescribed medications through gastrostomy and jejunostomy tubes,~~ 1937
~~if the tubes being used are stable and labeled.~~ 1938

~~(d) With nursing delegation, MR/DD personnel may perform~~ 1939
~~routine tube feedings, if the gastrostomy and jejunostomy tubes~~ 1940
~~being used are stable and labeled.~~ 1941

~~(C)(D)~~ The authority of MR/DD personnel to administer 1942
~~prescribed medications, and perform health-related activities, and~~ 1943
~~perform tube feedings pursuant to division (C) of this section is~~ 1944
subject to all of the following: 1945

(1) To administer ~~prescribed~~ medications, or perform 1946
health-related activities, ~~or perform tube feedings~~ for 1947
individuals in the categories specified under divisions (A)(1) to 1948
~~(8)(9)~~ of this section, MR/DD personnel shall obtain the 1949
certificate or certificates required by the department of 1950
developmental disabilities and issued under section 5123.45 of the 1951
Revised Code. MR/DD personnel shall administer ~~prescribed~~ 1952
~~medication, medications and perform health-related activities, and~~ 1953
~~perform tube feedings~~ only as authorized by the certificate or 1954
certificates held. 1955

(2) ~~To administer prescribed medications, perform~~ 1956
~~health related activities, or perform tube feedings for~~ 1957
~~individuals in the category specified under division (A)(9) of~~ 1958
~~this section, MR/DD personnel shall successfully complete the~~ 1959

~~training course or courses developed under section 5123.43 of the~~ 1960
~~Revised Code for the MR/DD personnel. MR/DD personnel shall~~ 1961
~~administer prescribed medication, perform health-related~~ 1962
~~activities, and perform tube feedings only as authorized by the~~ 1963
~~training completed.~~ 1964

~~(3)~~ If nursing delegation is required under division ~~(B)~~(C) 1965
of this section, MR/DD personnel shall not act without nursing 1966
delegation or in a manner that is inconsistent with the 1967
delegation. 1968

~~(4)~~(3) The employer of MR/DD personnel shall ensure that 1969
MR/DD personnel have been trained specifically with respect to 1970
each individual for whom they administer ~~prescribed~~ medications, 1971
or perform health-related activities, ~~or perform tube feedings.~~ 1972
MR/DD personnel shall not administer ~~prescribed~~ medications, or 1973
perform health-related activities, ~~or perform tube feedings~~ for 1974
any individual for whom they have not been specifically trained. 1975

~~(5)~~(4) If the employer of MR/DD personnel believes that MR/DD 1976
personnel have not or will not safely administer ~~prescribed~~ 1977
medications, or perform health-related activities, ~~or perform tube~~ 1978
~~feedings~~, the employer shall prohibit the ~~action~~ MR/DD personnel 1979
from continuing or commencing to do so. MR/DD personnel shall not 1980
engage in the action or actions subject to an employer's 1981
prohibition. 1982

~~(D)~~(E) In accordance with section 5123.46 of the Revised 1983
Code, the department of developmental disabilities shall adopt 1984
rules governing its implementation of this section. The rules 1985
shall include the following: 1986

(1) Requirements for documentation of the administration of 1987
~~prescribed~~ medications, and performance of health-related 1988
activities, ~~and performance of tube feedings~~ by MR/DD personnel 1989
pursuant to the authority granted under this section; 1990

(2) Procedures for reporting errors that occur in the 1991
administration of ~~prescribed~~ medications, and performance of 1992
health-related activities, ~~and performance of tube feedings~~ by 1993
MR/DD personnel pursuant to the authority granted under this 1994
section; 1995

(3) Other standards and procedures the department considers 1996
necessary for implementation of this section. 1997

Sec. 5123.421. The department of developmental disabilities 1998
shall accept complaints from any person or government entity 1999
regarding the administration of ~~prescribed~~ medications, and 2000
performance of health-related activities, ~~and performance of tube~~ 2001
~~feedings~~ by MR/DD personnel pursuant to the authority granted 2002
under section 5123.42 of the Revised Code. The department shall 2003
conduct investigations of complaints as it considers appropriate. 2004
~~The department shall adopt rules in accordance with section~~ 2005
~~5123.46 of the Revised Code establishing procedures for accepting~~ 2006
~~complaints and conducting investigations under this section.~~ 2007

Sec. 5123.422. MR/DD personnel who administer ~~prescribed~~ 2008
medications, or perform health-related activities, ~~or perform tube~~ 2009
~~feedings~~ pursuant to the authority granted under section 5123.42 2010
of the Revised Code are not liable for any injury caused by 2011
administering the medications, or performing the health-related 2012
activities, ~~or performing the tube feedings~~, if both of the 2013
following apply: 2014

(A) The MR/DD personnel acted in accordance with the methods 2015
taught in training completed in compliance with section 5123.42 of 2016
the Revised Code. 2017

(B) The MR/DD personnel did not act in a manner that 2018
constitutes willful or wanton ~~or reckless~~ misconduct. 2019

Sec. 5123.43. (A) The department of developmental 2020
disabilities shall develop courses for the training of MR/DD 2021
personnel in the administration of ~~prescribed~~ medications, and 2022
performance of health-related activities, ~~and performance of tube~~ 2023
~~feedings~~ pursuant to the authority granted under section 5123.42 2024
of the Revised Code. The department may develop separate or 2025
combined training courses for the administration of prescribed 2026
medications, administration of over-the-counter medications, and 2027
performance of health-related activities, ~~and performance of tube~~ 2028
~~feedings~~. Training in the administration of prescribed medications 2029
through gastrostomy and jejunostomy tubes ~~may be included in a~~ 2030
~~course providing training in tube feedings. Training in, the~~ 2031
administration of insulin, the administration of medications for 2032
the treatment of metabolic glyceimic disorders, the activation of a 2033
vagal nerve stimulator, and the administration of epinephrine 2034
through an autoinjector may be developed as a separate ~~course~~ 2035
courses or included in a course providing training in the 2036
administration of other prescribed medications. 2037

(B)(1) The department shall adopt rules in accordance with 2038
section 5123.46 of the Revised Code that specify the content and 2039
length of the training courses developed under this section. The 2040
rules may include any other standards the department considers 2041
necessary for the training courses. 2042

(2) In adopting rules that specify the content of a training 2043
course or part of a training course that trains MR/DD personnel in 2044
the administration of prescribed medications, the department shall 2045
ensure that the content includes all of the following: 2046

(a) Infection control and universal precautions; 2047

(b) Correct and safe practices, procedures, and techniques 2048
for administering prescribed ~~medication~~ medications; 2049

(c) Assessment of drug reaction, including known side 2050

effects, interactions, and the proper course of action if a side effect occurs; 2051
2052

(d) The requirements for documentation of medications administered to each individual; 2053
2054

(e) The requirements for documentation and notification of medication errors; 2055
2056

(f) Information regarding the proper storage and care of medications; 2057
2058

(g) Information about proper receipt of prescriptions and transcription of prescriptions into an individual's medication administration record, ~~except when the MR/DD personnel being trained will administer prescribed medications only to residents of a residential facility with seventeen or more resident beds who are participating in a field trip, as specified in division (A)(9) of section 5123.42 of the Revised Code;~~ 2059
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(h) Course completion standards that require successful demonstration of proficiency in administering prescribed medications; 2066
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(i) Any other material or course completion standards that the department considers relevant to the administration of prescribed medications by MR/DD personnel. 2069
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Sec. 5123.441. (A) Each MR/DD personnel training course developed under section 5123.43 of the Revised Code shall be provided by a registered nurse. 2072
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~~(B)(1) Except as provided in division (B)(2) of this section,~~ 2075
~~to~~ To provide a training course or courses to MR/DD personnel, a registered nurse shall obtain the certificate or certificates required by the department of developmental disabilities and issued under section 5123.45 of the Revised Code. The registered nurse shall provide only the training course or courses authorized 2076
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by the certificate or certificates the registered nurse holds. 2081

~~(2) A registered nurse is not required to obtain a 2082
certificate to provide a training course to MR/DD personnel if the 2083
only MR/DD personnel to whom the course or courses are provided 2084
are those who administer prescribed medications, perform 2085
health-related activities, or perform tube feedings for residents 2086
of a residential facility with seventeen or more resident beds who 2087
are on a field trip from the facility, as specified in division 2088
(A)(9) of section 5123.42 of the Revised Code. To provide the 2089
training course or courses, the registered nurse shall 2090
successfully complete the training required by the department 2091
through the courses it develops under section 5123.44 of the 2092
Revised Code. The registered nurse shall provide only the training 2093
courses authorized by the training the registered nurse completes. 2094~~

Sec. 5123.45. (A) The department of developmental 2095
disabilities shall establish a program under which the department 2096
issues certificates to the following: 2097

(1) MR/DD personnel, for purposes of meeting the requirement 2098
of division ~~(C)~~(D)(1) of section 5123.42 of the Revised Code to 2099
obtain a certificate or certificates to administer ~~prescribed~~ 2100
medications, and perform health-related activities, ~~and perform~~ 2101
tube feedings pursuant to the authority granted under division (C) 2102
of that section; 2103

(2) Registered nurses, for purposes of meeting the 2104
requirement of division (B)~~(1)~~ of section 5123.441 of the Revised 2105
Code to obtain a certificate or certificates to provide the MR/DD 2106
personnel training courses developed under section 5123.43 of the 2107
Revised Code. 2108

~~(B)(1) Except as provided in division (B)(2) of this section,~~ 2109
~~to~~ To receive a certificate issued under this section, MR/DD 2110
personnel and registered nurses shall successfully complete the 2111

applicable training course or courses and meet all other 2112
applicable requirements established in rules adopted pursuant to 2113
this section. The department shall issue the appropriate 2114
certificate or certificates to MR/DD personnel and registered 2115
nurses who meet the requirements for the certificate or 2116
certificates. 2117

~~(2) The department shall include provisions in the program 2118
for issuing certificates to MR/DD personnel and registered nurses 2119
who were required to be included in the certificate program 2120
pursuant to division (B)(2) of this section as that division 2121
existed immediately before the effective date of this amendment. 2122
MR/DD personnel who receive a certificate under division (B)(2) of 2123
this section shall not administer insulin until they have been 2124
trained by a registered nurse who has received a certificate under 2125
this section that allows the registered nurse to provide training 2126
courses to MR/DD personnel in the administration of insulin. A 2127
registered nurse who receives a certificate under division (B)(2) 2128
of this section shall not provide training courses to MR/DD 2129
personnel in the administration of insulin unless the registered 2130
nurse completes a course developed under section 5123.44 of the 2131
Revised Code that enables the registered nurse to receive a 2132
certificate to provide training courses to MR/DD personnel in the 2133
administration of insulin. 2134~~

(C) Certificates issued to MR/DD personnel are valid for one 2135
year and may be renewed. Certificates issued to registered nurses 2136
are valid for two years and may be renewed. 2137

To be eligible for renewal, MR/DD personnel and registered 2138
nurses shall meet the applicable continued competency requirements 2139
and continuing education requirements specified in rules adopted 2140
under division (D) of this section. In the case of registered 2141
nurses, continuing nursing education completed in compliance with 2142
the license renewal requirements established under Chapter 4723. 2143

of the Revised Code may be counted toward meeting the continuing 2144
education requirements established in the rules adopted under 2145
division (D) of this section. 2146

(D) In accordance with section 5123.46 of the Revised Code, 2147
the department shall adopt rules that establish all of the 2148
following: 2149

(1) Requirements that MR/DD personnel and registered nurses 2150
must meet to be eligible to take a training course, including 2151
having sufficient written and oral English skills to communicate 2152
effectively and reliably with patients, their families, and other 2153
medical professionals; 2154

(2) Standards that must be met to receive a certificate, 2155
including requirements pertaining to an applicant's criminal 2156
background; 2157

(3) Procedures to be followed in applying for a certificate 2158
and issuing a certificate; 2159

(4) Standards and procedures for renewing a certificate, 2160
including requirements for continuing education and, in the case 2161
of MR/DD personnel who administer prescribed medications, 2162
standards that require successful demonstration of proficiency in 2163
administering prescribed medications; 2164

~~(5) Standards and procedures for suspending or revoking a~~ 2165
~~certificate;~~ 2166

~~(6) Standards and procedures for suspending a certificate~~ 2167
~~without a hearing pending the outcome of an investigation;~~ 2168

~~(7)~~ Any other standards or procedures the department 2169
considers necessary to administer the certification program. 2170

Sec. 5123.452. (A) If good cause exists as specified in 2171
division (B) of this section and determined in accordance with 2172
procedures established in rules adopted under section 5123.46 of 2173

<u>the Revised Code, the director of developmental disabilities may</u>	2174
<u>issue an adjudication order requiring that one of the following</u>	2175
<u>actions be taken against a person seeking or holding a certificate</u>	2176
<u>issued under section 5123.45 of the Revised Code:</u>	2177
<u>(1) Refusal to issue or renew a certificate;</u>	2178
<u>(2) Revocation of a certificate;</u>	2179
<u>(3) Suspension of a certificate.</u>	2180
<u>(B) The following constitute good cause for taking action</u>	2181
<u>under division (A) of this section against a certificate holder:</u>	2182
<u>(1) The certificate holder violates sections 5123.41 to</u>	2183
<u>5123.45 of the Revised Code or rules adopted under those sections;</u>	2184
<u>(2) Confirmed abuse or neglect;</u>	2185
<u>(3) The certificate holder has been convicted of or pleaded</u>	2186
<u>guilty to a disqualifying offense, as defined in section 5123.081</u>	2187
<u>of the Revised Code;</u>	2188
<u>(4) Misfeasance;</u>	2189
<u>(5) Malfeasance;</u>	2190
<u>(6) Nonfeasance;</u>	2191
<u>(7) In the case of a certificate holder who is a registered</u>	2192
<u>nurse, the board of nursing has taken disciplinary action against</u>	2193
<u>the certificate holder under Chapter 4723. of the Revised Code;</u>	2194
<u>(8) Other conduct the director determines is or would be</u>	2195
<u>injurious to individuals.</u>	2196
<u>(C) The director shall issue an adjudication order under</u>	2197
<u>division (A) of this section in accordance with Chapter 119. of</u>	2198
<u>the Revised Code.</u>	2199
Sec. 5123.46. All rules adopted under sections 5123.41 to	2200
5123.45 <u>and section 5123.452</u> of the Revised Code shall be adopted	2201

in consultation with the board of nursing and the Ohio nurses 2202
association. The rules shall be adopted in accordance with Chapter 2203
119. of the Revised Code. 2204

Sec. 5123.47. (A) As used in this section: 2205

(1) "In-home care" means the supportive services provided 2206
within the home of an individual with mental retardation or a 2207
developmental disability who receives funding for the services 2208
through a county board of developmental disabilities, including 2209
any recipient of residential services funded as home and 2210
community-based services, family support services provided under 2211
section 5126.11 of the Revised Code, or supported living provided 2212
in accordance with sections 5126.41 to 5126.47 of the Revised 2213
Code. "In-home care" includes care that is provided outside an 2214
individual's home in places incidental to the home, and while 2215
traveling to places incidental to the home, except that "in-home 2216
care" does not include care provided in the facilities of a county 2217
board of developmental disabilities or care provided in schools. 2218

(2) "Parent" means either parent of a child, including an 2219
adoptive parent but not a foster parent. 2220

(3) "Unlicensed in-home care worker" means an individual who 2221
provides in-home care but is not a health care professional. 2222

(4) "Family member" means a parent, sibling, spouse, son, 2223
daughter, grandparent, aunt, uncle, cousin, or guardian of the 2224
individual with mental retardation or a developmental disability 2225
if the individual with mental retardation or developmental 2226
disabilities lives with the person and is dependent on the person 2227
to the extent that, if the supports were withdrawn, another living 2228
arrangement would have to be found. 2229

(5) "Health care professional" means any of the following: 2230

(a) A dentist who holds a valid license issued under Chapter 2231

4715. of the Revised Code;	2232
(b) A registered or licensed practical nurse who holds a valid license issued under Chapter 4723. of the Revised Code;	2233 2234
(c) An optometrist who holds a valid license issued under Chapter 4725. of the Revised Code;	2235 2236
(d) A pharmacist who holds a valid license issued under Chapter 4729. of the Revised Code;	2237 2238
(e) A person who holds a valid certificate issued under Chapter 4731. of the Revised Code to practice medicine and surgery, osteopathic medicine and surgery, podiatric medicine and surgery, or a limited brand of medicine;	2239 2240 2241 2242
(f) A physician assistant who holds a valid license issued under Chapter 4730. of the Revised Code;	2243 2244
(g) An occupational therapist or occupational therapy assistant or a physical therapist or physical therapist assistant who holds a valid license issued under Chapter 4755. of the Revised Code;	2245 2246 2247 2248
(h) A respiratory care professional who holds a valid license issued under Chapter 4761. of the Revised Code.	2249 2250
(6) "Health care task" means a task that is prescribed, ordered, delegated, or otherwise directed by a health care professional acting within the scope of the professional's practice. <u>"Health care task" includes the administration of oral and topical prescribed medications; administration of nutrition and medications through gastrostomy and jejunostomy tubes that are stable and labeled; administration of oxygen and metered dose inhaled medications; administration of insulin through subcutaneous injections, inhalation, and insulin pumps; and administration of prescribed medications for the treatment of metabolic glyceimic disorders through subcutaneous injections.</u>	2251 2252 2253 2254 2255 2256 2257 2258 2259 2260 2261

(B) Except as provided in division (E) of this section, a family member of an individual with mental retardation or a developmental disability may authorize an unlicensed in-home care worker to ~~administer oral and topical prescribed medications or perform other~~ health care tasks as part of the in-home care the worker provides to the individual, if all of the following apply:

(1) The family member is the primary supervisor of the care.

(2) The unlicensed in-home care worker has been selected by the family member or the individual receiving care and is under the direct supervision of the family member.

(3) The unlicensed in-home care worker is providing the care through an employment or other arrangement entered into directly with the family member and is not otherwise employed by or under contract with a person or government entity to provide services to individuals with mental retardation and developmental disabilities.

(4) The health care task is completed in accordance with standard, written instructions.

(5) Performance of the health care task requires no judgment based on specialized health care knowledge or expertise.

(6) The outcome of the health care task is reasonably predictable.

(7) Performance of the health care task requires no complex observation of the individual receiving the care.

(8) Improper performance of the health care task will result in only minimal complications that are not life-threatening.

(C) A family member shall obtain a prescription, if applicable, and written instructions from a health care professional for the care to be provided to the individual. The family member shall authorize the unlicensed in-home care worker

to provide the care by preparing a written document granting the 2292
authority. The family member shall provide the unlicensed in-home 2293
care worker with appropriate training and written instructions in 2294
accordance with the instructions obtained from the health care 2295
professional. The family member or a health care professional 2296
shall be available to communicate with the unlicensed in-home care 2297
worker either in person or by telecommunication while the in-home 2298
care worker performs a health care task. 2299

(D) A family member who authorizes an unlicensed in-home care 2300
worker to administer oral and topical prescribed medications or 2301
perform other health care tasks retains full responsibility for 2302
the health and safety of the individual receiving the care and for 2303
ensuring that the worker provides the care appropriately and 2304
safely. No entity that funds or monitors the provision of in-home 2305
care may be held liable for the results of the care provided under 2306
this section by an unlicensed in-home care worker, including such 2307
entities as the county board of developmental disabilities and the 2308
department of developmental disabilities. 2309

An unlicensed in-home care worker who is authorized under 2310
this section by a family member to provide care to an individual 2311
may not be held liable for any injury caused in providing the 2312
care, unless the worker provides the care in a manner that is not 2313
in accordance with the training and instructions received or the 2314
worker acts in a manner that constitutes willful or wanton ~~or~~ 2315
~~reckless~~ misconduct. 2316

(E) A county board of developmental disabilities may evaluate 2317
the authority granted by a family member under this section to an 2318
unlicensed in-home care worker at any time it considers necessary 2319
and shall evaluate the authority on receipt of a complaint. If the 2320
board determines that a family member has acted in a manner that 2321
is inappropriate for the health and safety of the individual 2322
receiving the care, the authorization granted by the family member 2323

to an unlicensed in-home care worker is void, and the family 2324
member may not authorize other unlicensed in-home care workers to 2325
provide the care. In making such a determination, the board shall 2326
use appropriately licensed health care professionals and shall 2327
provide the family member an opportunity to file a complaint under 2328
section 5126.06 of the Revised Code. 2329

Sec. 5124.10. (A) Except as provided in division (D) of this 2330
section and ~~division (E)(2)~~ divisions (C)(2) and (4) of section 2331
5124.101 of the Revised Code, each ICF/IID provider shall file 2332
with the department of developmental disabilities an annual cost 2333
report for each of the provider's ICFs/IID for which the provider 2334
has a valid provider agreement. The cost report for a year shall 2335
cover the calendar year or portion of the calendar year during 2336
which the ICF/IID participated in the medicaid program. Except as 2337
provided in division (E) of this section, the cost report is due 2338
not later than ninety days after the end of the calendar year, or 2339
portion of the calendar year, that the cost report covers. 2340

(B)(1) If an ICF/IID undergoes a change of provider that the 2341
department determines, in accordance with rules adopted under 2342
section 5124.03 of the Revised Code, is not an arms length 2343
transaction, the new provider shall file the ICF/IID's cost report 2344
in accordance with division (A) of this section and the cost 2345
report shall cover the portion of the calendar year during which 2346
the new provider operated the ICF/IID and the portion of the 2347
calendar year during which the previous provider operated the 2348
ICF/IID. 2349

(2) If an ICF/IID undergoes a change of provider that the 2350
department determines, in accordance with rules adopted under 2351
section 5124.03 of the Revised Code, is an arms length 2352
transaction, the new provider shall file with the department a 2353
cost report for the ICF/IID not later than, except as provided in 2354

division (E) of this section, ninety days after the end of the 2355
ICF/IID's first three full calendar months of operation under the 2356
new provider. The cost report shall cover the period that begins 2357
with the ICF/IID's first day of operation under the new provider 2358
and ends on the first day of the month immediately following the 2359
first three full months of operation under the new provider. 2360

(C) If the medicaid payment rate for a new ICF/IID was most 2361
recently determined in accordance with section 5124.151 of the 2362
Revised Code, the provider shall file with the department a cost 2363
report for the new ICF/IID not later than, except as provided in 2364
division (E) of this section, ninety days after the end of the new 2365
ICF/IID's first three full calendar months of operation. The cost 2366
report shall cover the period that begins with the ICF/IID's first 2367
day of operation and ends on the first day of the month 2368
immediately following the first three full months of operation. 2369

(D) An ICF/IID provider is not required to file a cost report 2370
for an ICF/IID for a calendar year in accordance with division (A) 2371
of this section if the provider files a cost report for the 2372
ICF/IID under division (B)(2) or (C) of this section and that cost 2373
report covers a period that begins after the first day of October 2374
of that calendar year. The provider shall file a cost report for 2375
the ICF/IID in accordance with division (A) of this section for 2376
the immediately following calendar year. 2377

(E) The department may grant to a provider a fourteen-day 2378
extension to file a cost report under this section or section 2379
5124.101 of the Revised Code if the provider provides the 2380
department a written request for the extension and the department 2381
determines that there is good cause for the extension. 2382

Sec. 5124.101. (A) The provider of an ICF/IID in peer group 1 2383
or peer group 2 that becomes a downsized ICF/IID or partially 2384
converted ICF/IID on or after July 1, 2013, or becomes a new 2385

ICF/IID on or after that date, may file with the department of 2386
developmental disabilities a cost report covering the period 2387
specified in division (B) of this section if the following applies 2388
to the ICF/IID: 2389

(1) In the case of an ICF/IID that becomes a downsized 2390
ICF/IID or partially converted ICF/IID, the ICF/IID has either of 2391
the following on the day it becomes a downsized ICF/IID or 2392
partially converted ICF/IID: 2393

(a) A medicaid-certified capacity that is at least ten per 2394
cent less than its medicaid-certified capacity on the day 2395
immediately preceding the day it becomes a downsized ICF/IID or 2396
partially converted ICF/IID; 2397

(b) At least five fewer beds certified as ICF/IID beds than 2398
it has on the day immediately preceding the day it becomes a 2399
downsized ICF/IID or partially converted ICF/IID. 2400

(2) In the case of a new ICF/IID, the ICF/IID's beds are from 2401
a downsized ICF/IID and the downsized ICF/IID has either of the 2402
following on the day it becomes a downsized ICF/IID: 2403

(a) A medicaid-certified capacity that is at least ten per 2404
cent less than its medicaid-certified capacity on the day 2405
immediately preceding the day it becomes a downsized ICF/IID; 2406

(b) At least five fewer beds certified as ICF/IID beds than 2407
it has on the day immediately preceding the day it becomes a 2408
downsized ICF/IID. 2409

(B) A cost report filed under division (A) of this section 2410
shall cover the period that begins and ends as follows: 2411

(1) In the case of an ICF/IID that becomes a downsized 2412
ICF/IID or partially converted ICF/IID: 2413

(a) The period begins with the day that the ICF/IID becomes a 2414
downsized ICF/IID or partially converted ICF/IID. 2415

(b) The period ends on the last day of the last month of the first three full months of operation as a downsized ICF/IID or partially converted ICF/IID.

(2) In the case of a new ICF/IID:

(a) The period begins with the day that the provider agreement for the ICF/IID takes effect.

(b) The period ends on the last day of the last month of the first three full months that the provider agreement is in effect.

(C)(1) If the department accepts a cost report filed under division (A) of this section for an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID on or before the first day of October of a calendar year, the provider also shall do both of the following:

(a) File with the department a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code;

(b) File with the department another cost report for the ICF/IID that covers the portion of the initial calendar year that the ICF/IID operated as a downsized ICF/IID or partially converted ICF/IID.

(2) If the department accepts a cost report filed under division (A) of this section for an ICF/IID that becomes a downsized ICF/IID or partially converted ICF/IID after the first day of October of a calendar year, the provider is not required to file a cost report that covers that calendar year in accordance with division (A) of section 5124.10 of the Revised Code. Instead, the provider shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code covering the immediately following calendar year.

(3) If the department accepts a cost report filed under

division (A) of this section for a new ICF/IID that has a provider agreement that takes effect on or before the first day of October of a calendar year, the provider also shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code covering the portion of that calendar year that the provider agreement was in effect.

(4) If the department accepts a cost report filed under division (A) of this section for a new ICF/IID that has a provider agreement that takes effect after the first day of October of a calendar year, the provider is not required to file a cost report that covers that calendar year in accordance with division (A) of section 5124.10 of the Revised Code. The provider shall file a cost report for the ICF/IID in accordance with division (A) of section 5124.10 of the Revised Code covering the immediately following calendar year.

(D) The department shall refuse to accept a cost report filed under division (A) or (C)(1)(b) of this section if either of the following apply:

(1) Except as provided in division (E) of section 5124.10 of the Revised Code, the provider fails to file the cost report with the department not later than ninety days after the last day of the period the cost report covers;

(2) The cost report is incomplete or inadequate.

~~(D)~~(E) If the department accepts a cost report filed under division (A) or (C)(1)(b) of this section, the department shall use that cost report, rather than the cost report that otherwise would be used pursuant to section 5124.17, 5124.19, 5124.21, or 5124.23 of the Revised Code, to determine the ICF/IID's medicaid payment rate in accordance with this chapter for ICF/IID services the ICF/IID provides during the period that begins and ends as follows:

(1) <u>The For a cost report filed under division (A) of this</u>	2477
<u>section, the period begins on the following:</u>	2478
(a) In the case of an ICF/IID that becomes a downsized	2479
ICF/IID or partially converted ICF/IID:	2480
(i) The day that the ICF/IID becomes a downsized ICF/IID or	2481
partially converted ICF/IID if that day is the first day of a	2482
month;	2483
(ii) The first day of the month immediately following the	2484
month that the ICF/IID becomes a downsized ICF/IID or partially	2485
converted ICF/IID if division (D) (E)(1)(a)(i) of this section does	2486
not apply.	2487
(b) In the case of a new ICF/IID, the day that the ICF/IID's	2488
provider agreement takes effect.	2489
(2) <u>The For a cost report filed under division (A) of this</u>	2490
<u>section, the period ends on the following:</u>	2491
(a) <u>In the case of an ICF/IID that becomes a downsized</u>	2492
<u>ICF/IID or partially converted ICF/IID:</u>	2493
(i) <u>The last day of the fiscal year that immediately precedes</u>	2494
<u>the fiscal year for which the ICF/IID is paid a rate determined</u>	2495
<u>using a cost report filed under division (C)(1)(b) of this section</u>	2496
<u>if the ICF/IID became a downsized ICF/IID or partially converted</u>	2497
<u>ICF/IID on or before the first day of October of a calendar year;</u>	2498
(ii) <u>The last day of the fiscal year that immediately</u>	2499
<u>precedes the fiscal year for which the ICF/IID begins to be paid a</u>	2500
<u>rate determined using a cost report that division (E)(C)(2) of</u>	2501
<u>this section requires be filed in accordance with division (A) of</u>	2502
<u>section 5124.10 of the Revised Code if the ICF/IID became a</u>	2503
<u>downsized ICF/IID or partially converted ICF/IID after the first</u>	2504
<u>day of October of a calendar year.</u>	2505
(b) <u>In the case of a new ICF/IID, the last day of the fiscal</u>	2506

year that immediately precedes the fiscal year for which the 2507
ICF/IID begins to be paid a rate determined using a cost report 2508
that division (C)(3) or (4) of this section requires be filed in 2509
accordance with division (A) of section 5124.10 of the Revised 2510
Code. 2511

(3) For a cost report filed under division (C)(1)(b) of this 2512
section, the period begins on the day immediately following the 2513
day specified in division (E)(2)(a)(i) of this section. 2514

(4) For a cost report filed under division (C)(1)(b) of this 2515
section, the period ends on the last day of the fiscal year that 2516
immediately precedes the fiscal year for which the ICF/IID begins 2517
to be paid a rate determined using the cost report filed with the 2518
department in accordance with division (A) of section 5124.10 of 2519
the Revised Code that covers the calendar year that immediately 2520
follows the initial calendar year that the ICF/IID operated as a 2521
downsized ICF/IID or partially converted ICF/IID. 2522

~~(E)(1) If the department accepts a cost report filed under~~ 2523
~~division (A) of this section for an ICF/IID that becomes a~~ 2524
~~downsized ICF/IID or partially converted ICF/IID on or before the~~ 2525
~~first day of October of a calendar year, or for a new ICF/IID that~~ 2526
~~has a provider agreement that takes effect on or before that date,~~ 2527
~~the provider also shall file a cost report for the ICF/IID in~~ 2528
~~accordance with division (A) of section 5124.10 of the Revised~~ 2529
~~Code for the portion of that calendar year that the ICF/IID~~ 2530
~~operated as a downsized ICF/IID or partially converted ICF/IID or,~~ 2531
~~in the case of a new ICF/IID, for the portion that the provider~~ 2532
~~agreement was in effect.~~ 2533

~~(2) If the department accepts a cost report filed under~~ 2534
~~division (A) of this section for an ICF/IID that becomes a~~ 2535
~~downsized ICF/IID or partially converted ICF/IID after the first~~ 2536
~~day of October of a calendar year, or for a new ICF/IID that has a~~ 2537
~~provider agreement that takes effect after that date, the provider~~ 2538

~~is not required to file a cost report for that calendar year in 2539
accordance with division (A) of section 5124.10 of the Revised 2540
Code. The provider shall file a cost report for the ICF/IID in 2541
accordance with division (A) of section 5124.10 of the Revised 2542
Code for the immediately following calendar year. 2543~~

(F) If the department accepts a cost report filed under 2544
division (A) or (C)(1)(b) of this section, the following 2545
modifications shall be made for the purpose of determining the 2546
medicaid payment rate for ICF/IID services the ICF/IID provides 2547
during the period specified in division ~~(D)~~(E) of this section: 2548

(1) In place of the annual average case mix score otherwise 2549
used in determining the ICF/IID's per medicaid day payment rate 2550
for direct care costs under division (A) of section 5124.19 of the 2551
Revised Code, the ICF/IID's case mix score in effect on the last 2552
day of the calendar quarter that ends during the period the cost 2553
report covers (or, if more than one calendar quarter ends during 2554
that period, the last of those calendar quarters) shall be used to 2555
determine the ICF/IID's per medicaid day payment rate for direct 2556
care costs. 2557

(2) If the ICF/IID becomes a downsized ICF/IID or partially 2558
converted ICF/IID: 2559

(a) The ICF/IID shall not be subject to the limit on the 2560
costs of ownership per diem payment rate specified in divisions 2561
(B) and (C) of section 5124.17 of the Revised Code. 2562

(b) The ICF/IID shall not be subject to the limit on the 2563
payment rate for per diem capitalized costs of nonextensive 2564
renovations specified in division (E)(1) of section 5124.17 of the 2565
Revised Code. 2566

(c) The ICF/IID shall be subject to the limit on the total 2567
payment rate for costs of ownership, capitalized costs of 2568
nonextensive renovations, and the efficiency incentive specified 2569

in division (H) of section 5124.17 of the Revised Code regardless 2570
of whether the ICF/IID is in peer group 1 or peer group 2. 2571

Sec. 5124.151. (A) The total per medicaid day payment rate 2572
determined under section 5124.15 of the Revised Code shall not be 2573
the initial rate for ICF/IID services provided by a new ICF/IID. 2574
Instead, the initial total per medicaid day payment rate for 2575
ICF/IID services provided by a new ICF/IID shall be determined in 2576
accordance with this section. 2577

(B) The initial total medicaid day payment rate for ICF/IID 2578
services provided by a new ICF/IID in peer group 1 or peer group 2 2579
shall be determined in the following manner: 2580

(1) The initial rate for capital costs shall be determined 2581
under section 5124.17 of the Revised Code using the greater of the 2582
new ICF/IID's actual inpatient days or an imputed occupancy rate 2583
of eighty per cent. 2584

(2) The initial rate for direct care costs shall be 2585
determined as follows: 2586

(a) If there are no cost or resident assessment data for the 2587
new ICF/IID as necessary to determine a rate under section 5124.19 2588
of the Revised Code, the rate shall be determined as follows: 2589

(i) Determine the median cost per case-mix unit under 2590
division (B) of section 5124.19 of the Revised Code for the new 2591
ICF/IID's peer group for the calendar year immediately preceding 2592
the fiscal year in which the rate will be paid; 2593

(ii) Multiply the amount determined under division 2594
(B)(2)(a)(i) of this section by the median annual average case-mix 2595
score for the new ICF/IID's peer group for that period; 2596

(iii) Adjust the product determined under division 2597
(B)(2)(a)(ii) of this section by the rate of inflation estimated 2598
under division (D) of section 5124.19 of the Revised Code. 2599

(b) If the new ICF/IID is a replacement ICF/IID and the ICF/IID or ICFs/IID that are being replaced are in operation immediately before the new ICF/IID opens, the rate shall be the same as the rate for the replaced ICF/IID or ICFs/IID, proportionate to the number of ICF/IID beds in each replaced ICF/IID.

(c) If the new ICF/IID is a replacement ICF/IID and the ICF/IID or ICFs/IID that are being replaced are not in operation immediately before the new ICF/IID opens, the rate shall be determined under division (B)(2)(a) of this section.

(3) The initial rate for indirect care costs shall be the maximum rate for the new ICF/IID's peer group as determined for the fiscal year in accordance with division (C) of section 5124.21 of the Revised Code.

(4) The initial rate for other protected costs shall be one hundred fifteen per cent of the median rate for ICFs/IID determined for the fiscal year under section 5124.23 of the Revised Code.

(C) The initial total medicaid day payment rate for ICF/IID services provided by a new ICF/IID in peer group 3 shall be determined in the following manner:

(1) The initial rate for capital costs shall be \$29.61.

(2) The initial rate for direct care costs shall be \$264.89.

(3) The initial rate for indirect care costs shall be \$59.85.

(4) The initial rate for other protected costs shall be \$25.99.

(D)(1) Except as provided in division (D)(2) of this section, the department shall adjust a new ICF/IID's initial total per medicaid day payment rate determined under this section effective the first day of July, to reflect new rate determinations for all

ICFs/IID under this chapter. 2630

(2) If the department accepts, under division (A) of section 2631
5124.101 of the Revised Code, a cost report filed by the provider 2632
of a new ICF/IID, the department shall adjust the ICF/IID's 2633
initial total per medicaid day payment rate in accordance with 2634
divisions ~~(D)~~ and (E) and (F) of that section rather than division 2635
(D)(1) of this section. 2636

Sec. 5124.195. (A) No change that the department of 2637
developmental disabilities makes to either of the following is 2638
valid unless the change is applied prospectively and the 2639
department complies with division (B) of this section: 2640

(1) The department's instructions or guidelines for the 2641
resident assessment forms that are used for the purpose of section 2642
5124.191 of the Revised Code; 2643

(2) The manner in which the grouper methodology prescribed in 2644
rules authorized by section 5124.192 of the Revised Code is 2645
applied in determining case-mix scores under that section. 2646

(B) Before making a change described in division (A) of this 2647
section, the department shall do all of the following: 2648

(1) Notify all ICF/IID providers of the proposed change; 2649

(2) Provide representatives of ICF/IID providers an 2650
opportunity to provide the department their concerns about, and 2651
suggestions to revise, the proposed change; 2652

(3) In the case of a proposed change described in division 2653
(A)(2) of this section, determine that the proposed change is 2654
consistent with the documentation of ICF/IID staff time that was 2655
used to create the grouper methodology. 2656

Sec. 5124.34. (A) As used in this section, "participation in 2657
therapeutic programs" includes visits to potential new residential 2658

settings. 2659

(B) The department of developmental disabilities shall pay an ICF/IID provider one hundred per cent of the total per medicaid day payment rate determined for the ICF/IID under this chapter to reserve a bed for a resident who is a medicaid recipient if all of the following apply:

(1) The recipient is temporarily absent from the ICF/IID for a reason that makes the absence qualified for payments under this section as specified in rules authorized by this section;

(2) The resident's plan of care provides for the absence;

(3) Federal financial participation is available for the payments.

~~(B)~~(C) The maximum period during which medicaid payments may be made to reserve a bed shall not exceed the maximum period specified in federal regulations and shall not be more than thirty days during any calendar year for hospital stays, visits with relatives and friends, and participation in therapeutic programs. However, a resident shall not be subject to a maximum period during which payments may be made to reserve a bed if prior authorization of the department is obtained for hospital stays, visits with relatives and friends, and participation in therapeutic programs.

~~(C)~~(D)(1) The director of developmental disabilities shall adopt rules under section 5124.03 of the Revised Code as necessary to implement this section, including rules that do the following:

(a) Specify the reasons for which a temporary absence from an ICF/IID makes the absence qualify for payments under this section;

(b) Establish conditions under which prior authorization may be obtained for the purpose of division ~~(B)~~(C) of this section.

(2) The rules authorized by division ~~(C)~~(D)(1)(a) of this

section shall include the following as reasons for which a 2689
temporary absence from an ICF/IID qualifies for payments under 2690
this section: 2691

(a) Hospitalization for acute conditions; 2692

(b) Visits with relatives and friends; 2693

(c) Participation in therapeutic programs outside the 2694
ICF/IID. 2695

Sec. 5124.39. (A) Except as provided in divisions (B) and (C) 2696
of this section, if the provider of an ICF/IID in peer group 1 2697
obtained approval from the department of developmental 2698
disabilities to become a downsized ICF/IID not later than July 1, 2699
2018, and the ICF/IID does not become a downsized ICF/IID by that 2700
date, the department shall recoup from the provider an amount 2701
equal to the sum of the following: 2702

(1) The difference between the amount of the efficiency 2703
incentive payments the ICF/IID earned under sections 5124.17 and 2704
5124.21 of the Revised Code because the provider obtained such 2705
approval and the amount of the efficiency incentive payments the 2706
ICF/IID would have earned under those sections had the provider 2707
not obtained such approval; 2708

(2) An amount of interest on the difference determined under 2709
division (A)(1) of this section. 2710

(B) The department shall exempt an ICF/IID provider from a 2711
recoupment otherwise required by this section if the provider 2712
voluntarily repays the department the difference determined under 2713
division (A)(1) of this section. No interest shall be charged on 2714
the amount voluntarily repaid. 2715

(C) The department may exempt an ICF/IID provider from a 2716
recoupment otherwise required by this section if both of the 2717
following apply: 2718

(1) The provider, on or before July 1, 2018, demonstrates to the department's satisfaction that the provider made a good faith effort to complete the downsizing by July 1, 2018, but the ICF/IID did not become a downsized ICF/IID by that date for reasons beyond the provider's control;

(2) The ICF/IID becomes a downsized ICF/IID within a period of time after July 1, 2018, that the department determines is reasonable.

(D) An ICF/IID provider subject to a recoupment under division (A) of this section or voluntarily making a repayment under division (B) of this section shall choose one of the following methods by which the recoupment or voluntary repayment shall be made:

(1) In a lump sum payment;

(2) Subject to the department's approval, in installment payments;

(3) In a single deduction from the next available medicaid payment made to the provider if that payment at least equals the total amount of the recoupment or voluntary repayment;

(4) Subject to the department's approval, in installment deductions from medicaid payments made to the provider.

(E) An ICF/IID provider may request that the director of developmental disabilities reconsider either or both of the following:

(1) A decision that the provider is subject to a recoupment under this section;

(2) A determination under this section of the amount to be recouped from the provider.

(F) The director shall adopt rules under section 5124.03 of the Revised Code as necessary to implement this section, including

rules specifying how the amount of interest charged under division 2749
(A)(2) of this section is to be determined. 2750

Sec. 5124.45. The department of developmental disabilities 2751
shall transmit to the treasurer of state for deposit in the 2752
general revenue fund amounts collected from the following: 2753

(A) Recoupments and voluntary repayments made under section 2754
5124.39 of the Revised Code; 2755

(B) Refunds required by, and interest charged under, section 2756
5124.41 of the Revised Code; 2757

~~(B) Amounts collected from penalties~~ (C) Penalties imposed 2758
under section 5124.42 of the Revised Code. 2759

Sec. 5126.05. (A) Subject to the rules established by the 2760
director of developmental disabilities pursuant to Chapter 119. of 2761
the Revised Code for programs and services offered pursuant to 2762
this chapter, and subject to the rules established by the state 2763
board of education pursuant to Chapter 119. of the Revised Code 2764
for programs and services offered pursuant to Chapter 3323. of the 2765
Revised Code, the county board of developmental disabilities 2766
shall: 2767

(1) Administer and operate facilities, programs, and services 2768
as provided by this chapter and Chapter 3323. of the Revised Code 2769
and establish policies for their administration and operation; 2770

(2) Coordinate, monitor, and evaluate existing services and 2771
facilities available to individuals with mental retardation and 2772
developmental disabilities; 2773

(3) Provide early childhood services, supportive home 2774
services, and adult services, according to the plan and priorities 2775
developed under section 5126.04 of the Revised Code; 2776

(4) Provide or contract for special education services 2777

pursuant to Chapters 3317. and 3323. of the Revised Code and 2778
ensure that related services, as defined in section 3323.01 of the 2779
Revised Code, are available according to the plan and priorities 2780
developed under section 5126.04 of the Revised Code; 2781

(5) Adopt a budget, authorize expenditures for the purposes 2782
specified in this chapter and do so in accordance with section 2783
319.16 of the Revised Code, approve attendance of board members 2784
and employees at professional meetings and approve expenditures 2785
for attendance, and exercise such powers and duties as are 2786
prescribed by the director; 2787

(6) Submit annual reports of its work and expenditures, 2788
pursuant to sections 3323.09 and 5126.12 of the Revised Code, to 2789
the director, the superintendent of public instruction, and the 2790
board of county commissioners at the close of the fiscal year and 2791
at such other times as may reasonably be requested; 2792

(7) Authorize all positions of employment, establish 2793
compensation, including but not limited to salary schedules and 2794
fringe benefits for all board employees, approve contracts of 2795
employment for management employees that are for a term of more 2796
than one year, employ legal counsel under section 309.10 of the 2797
Revised Code, and contract for employee benefits; A county board 2798
may provide benefits through an individual or joint self-insurance 2799
program as provided under section 9.833 of the Revised Code. 2800

(8) Provide service and support administration in accordance 2801
with section 5126.15 of the Revised Code; 2802

(9) Certify respite care homes pursuant to rules adopted 2803
under section 5123.171 of the Revised Code by the director of 2804
developmental disabilities; 2805

(10) Implement an employment first policy that clearly 2806
identifies community employment as the desired outcome for every 2807
individual of working age who receives services from the board; 2808

(11) Set benchmarks for improving community employment outcomes.	2809 2810
(B) To the extent that rules adopted under this section apply to the identification and placement of children with disabilities under Chapter 3323. of the Revised Code, they shall be consistent with the standards and procedures established under sections 3323.03 to 3323.05 of the Revised Code.	2811 2812 2813 2814 2815
(C) Any county board may enter into contracts with other such boards and with public or private, nonprofit, or profit-making agencies or organizations of the same or another county, to provide the facilities, programs, and services authorized or required, upon such terms as may be agreeable, and in accordance with this chapter and Chapter 3323. of the Revised Code and rules adopted thereunder and in accordance with sections 307.86 and 5126.071 of the Revised Code.	2816 2817 2818 2819 2820 2821 2822 2823
(D) A county board may combine transportation for children and adults enrolled in programs and services offered under Chapter 5126. of the Revised Code with transportation for children enrolled in classes funded under sections 3317.0213 and 3317.20 of the Revised Code.	2824 2825 2826 2827 2828
(E) A county board may purchase all necessary insurance policies, may purchase equipment and supplies through the department of administrative services or from other sources, and may enter into agreements with public agencies or nonprofit organizations for cooperative purchasing arrangements.	2829 2830 2831 2832 2833
(F) A county board may receive by gift, grant, devise, or bequest any moneys, lands, or property for the benefit of the purposes for which the board is established and hold, apply, and dispose of the moneys, lands, and property according to the terms of the gift, grant, devise, or bequest. All money received by gift, grant, bequest, or disposition of lands or property received	2834 2835 2836 2837 2838 2839

by gift, grant, devise, or bequest shall be deposited in the 2840
county treasury to the credit of such board and shall be available 2841
for use by the board for purposes determined or stated by the 2842
donor or grantor, but may not be used for personal expenses of the 2843
board members. Any interest or earnings accruing from such gift, 2844
grant, devise, or bequest shall be treated in the same manner and 2845
subject to the same provisions as such gift, grant, devise, or 2846
bequest. 2847

(G) The board of county commissioners shall levy taxes and 2848
make appropriations sufficient to enable the county board of 2849
developmental disabilities to perform its functions and duties, 2850
and may utilize any available local, state, and federal funds for 2851
such purpose. 2852

Sec. 5126.36. (A) As used in this section, "health-related 2853
activities," and "prescribed medication," ~~and "tube feeding"~~ have 2854
the same meanings as in section 5123.41 of the Revised Code. 2855

(B) In accordance with sections 5123.42 and 5123.651 of the 2856
Revised Code, an employee of a county board of developmental 2857
disabilities or an entity under contract with the board who is not 2858
specifically authorized by other provisions of the Revised Code to 2859
administer ~~prescribed~~ medications, perform health-related 2860
activities, ~~perform tube feedings,~~ or provide assistance in the 2861
self-administration of prescribed medications may do so pursuant 2862
to the authority granted under those sections. 2863

Sec. 5705.19. This section does not apply to school 2864
districts, county school financing districts, or lake facilities 2865
authorities. 2866

The taxing authority of any subdivision at any time and in 2867
any year, by vote of two-thirds of all the members of the taxing 2868
authority, may declare by resolution and certify the resolution to 2869

the board of elections not less than ninety days before the 2870
election upon which it will be voted that the amount of taxes that 2871
may be raised within the ten-mill limitation will be insufficient 2872
to provide for the necessary requirements of the subdivision and 2873
that it is necessary to levy a tax in excess of that limitation 2874
for any of the following purposes: 2875

(A) For current expenses of the subdivision, except that the 2876
total levy for current expenses of a detention facility district 2877
or district organized under section 2151.65 of the Revised Code 2878
shall not exceed two mills and that the total levy for current 2879
expenses of a combined district organized under sections 2151.65 2880
and 2152.41 of the Revised Code shall not exceed four mills; 2881

(B) For the payment of debt charges on certain described 2882
bonds, notes, or certificates of indebtedness of the subdivision 2883
issued subsequent to January 1, 1925; 2884

(C) For the debt charges on all bonds, notes, and 2885
certificates of indebtedness issued and authorized to be issued 2886
prior to January 1, 1925; 2887

(D) For a public library of, or supported by, the subdivision 2888
under whatever law organized or authorized to be supported; 2889

(E) For a municipal university, not to exceed two mills over 2890
the limitation of one mill prescribed in section 3349.13 of the 2891
Revised Code; 2892

(F) For the construction or acquisition of any specific 2893
permanent improvement or class of improvements that the taxing 2894
authority of the subdivision may include in a single bond issue; 2895

(G) For the general construction, reconstruction, 2896
resurfacing, and repair of streets, roads, and bridges in 2897
municipal corporations, counties, or townships; 2898

(H) For parks and recreational purposes; 2899

(I) For the purpose of providing and maintaining fire apparatus, appliances, buildings, or sites therefor, or sources of water supply and materials therefor, or the establishment and maintenance of lines of fire alarm telegraph, or the payment of firefighting companies or permanent, part-time, or volunteer firefighting, emergency medical service, administrative, or communications personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.34 of the Revised Code, or the purchase of ambulance equipment, or the provision of ambulance, paramedic, or other emergency medical services operated by a fire department or firefighting company;

(J) For the purpose of providing and maintaining motor vehicles, communications, other equipment, buildings, and sites for such buildings used directly in the operation of a police department, or the payment of salaries of permanent or part-time police, communications, or administrative personnel to operate the same, including the payment of any employer contributions required for such personnel under section 145.48 or 742.33 of the Revised Code, or the payment of the costs incurred by townships as a result of contracts made with other political subdivisions in order to obtain police protection, or the provision of ambulance or emergency medical services operated by a police department;

(K) For the maintenance and operation of a county home or detention facility;

(L) For community ~~mental retardation and~~ developmental disabilities programs and services pursuant to Chapter 5126. of the Revised Code, except that the procedure for such levies shall be as provided in section 5705.222 of the Revised Code;

(M) For regional planning;

(N) For a county's share of the cost of maintaining and

operating schools, district detention facilities, forestry camps, 2931
or other facilities, or any combination thereof, established under 2932
section 2151.65 or 2152.41 of the Revised Code or both of those 2933
sections; 2934

(O) For providing for flood defense, providing and 2935
maintaining a flood wall or pumps, and other purposes to prevent 2936
floods; 2937

(P) For maintaining and operating sewage disposal plants and 2938
facilities; 2939

(Q) For the purpose of purchasing, acquiring, constructing, 2940
enlarging, improving, equipping, repairing, maintaining, or 2941
operating, or any combination of the foregoing, a county transit 2942
system pursuant to sections 306.01 to 306.13 of the Revised Code, 2943
or of making any payment to a board of county commissioners 2944
operating a transit system or a county transit board pursuant to 2945
section 306.06 of the Revised Code; 2946

(R) For the subdivision's share of the cost of acquiring or 2947
constructing any schools, forestry camps, detention facilities, or 2948
other facilities, or any combination thereof, under section 2949
2151.65 or 2152.41 of the Revised Code or both of those sections; 2950

(S) For the prevention, control, and abatement of air 2951
pollution; 2952

(T) For maintaining and operating cemeteries; 2953

(U) For providing ambulance service, emergency medical 2954
service, or both; 2955

(V) For providing for the collection and disposal of garbage 2956
or refuse, including yard waste; 2957

(W) For the payment of the police officer employers' 2958
contribution or the firefighter employers' contribution required 2959
under sections 742.33 and 742.34 of the Revised Code; 2960

(X) For the construction and maintenance of a drainage improvement pursuant to section 6131.52 of the Revised Code;	2961 2962
(Y) For providing or maintaining senior citizens services or facilities as authorized by section 307.694, 307.85, 505.70, or 505.706 or division (EE) of section 717.01 of the Revised Code;	2963 2964 2965
(Z) For the provision and maintenance of zoological park services and facilities as authorized under section 307.76 of the Revised Code;	2966 2967 2968
(AA) For the maintenance and operation of a free public museum of art, science, or history;	2969 2970
(BB) For the establishment and operation of a 9-1-1 system, as defined in section 128.01 of the Revised Code;	2971 2972
(CC) For the purpose of acquiring, rehabilitating, or developing rail property or rail service. As used in this division, "rail property" and "rail service" have the same meanings as in section 4981.01 of the Revised Code. This division applies only to a county, township, or municipal corporation.	2973 2974 2975 2976 2977
(DD) For the purpose of acquiring property for, constructing, operating, and maintaining community centers as provided for in section 755.16 of the Revised Code;	2978 2979 2980
(EE) For the creation and operation of an office or joint office of economic development, for any economic development purpose of the office, and to otherwise provide for the establishment and operation of a program of economic development pursuant to sections 307.07 and 307.64 of the Revised Code, or to the extent that the expenses of a county land reutilization corporation organized under Chapter 1724. of the Revised Code are found by the board of county commissioners to constitute the promotion of economic development, for the payment of such operations and expenses;	2981 2982 2983 2984 2985 2986 2987 2988 2989 2990

(FF) For the purpose of acquiring, establishing, 2991
constructing, improving, equipping, maintaining, or operating, or 2992
any combination of the foregoing, a township airport, landing 2993
field, or other air navigation facility pursuant to section 505.15 2994
of the Revised Code; 2995

(GG) For the payment of costs incurred by a township as a 2996
result of a contract made with a county pursuant to section 2997
505.263 of the Revised Code in order to pay all or any part of the 2998
cost of constructing, maintaining, repairing, or operating a water 2999
supply improvement; 3000

(HH) For a board of township trustees to acquire, other than 3001
by appropriation, an ownership interest in land, water, or 3002
wetlands, or to restore or maintain land, water, or wetlands in 3003
which the board has an ownership interest, not for purposes of 3004
recreation, but for the purposes of protecting and preserving the 3005
natural, scenic, open, or wooded condition of the land, water, or 3006
wetlands against modification or encroachment resulting from 3007
occupation, development, or other use, which may be styled as 3008
protecting or preserving "greenspace" in the resolution, notice of 3009
election, or ballot form. Except as otherwise provided in this 3010
division, land is not acquired for purposes of recreation, even if 3011
the land is used for recreational purposes, so long as no 3012
building, structure, or fixture used for recreational purposes is 3013
permanently attached or affixed to the land. Except as otherwise 3014
provided in this division, land that previously has been acquired 3015
in a township for these greenspace purposes may subsequently be 3016
used for recreational purposes if the board of township trustees 3017
adopts a resolution approving that use and no building, structure, 3018
or fixture used for recreational purposes is permanently attached 3019
or affixed to the land. The authorization to use greenspace land 3020
for recreational use does not apply to land located in a township 3021
that had a population, at the time it passed its first greenspace 3022

levy, of more than thirty-eight thousand within a county that had 3023
a population, at that time, of at least eight hundred sixty 3024
thousand. 3025

(II) For the support by a county of a crime victim assistance 3026
program that is provided and maintained by a county agency or a 3027
private, nonprofit corporation or association under section 307.62 3028
of the Revised Code; 3029

(JJ) For any or all of the purposes set forth in divisions 3030
(I) and (J) of this section. This division applies only to a 3031
township. 3032

(KK) For a countywide public safety communications system 3033
under section 307.63 of the Revised Code. This division applies 3034
only to counties. 3035

(LL) For the support by a county of criminal justice services 3036
under section 307.45 of the Revised Code; 3037

(MM) For the purpose of maintaining and operating a jail or 3038
other detention facility as defined in section 2921.01 of the 3039
Revised Code; 3040

(NN) For purchasing, maintaining, or improving, or any 3041
combination of the foregoing, real estate on which to hold, and 3042
the operating expenses of, agricultural fairs operated by a county 3043
agricultural society or independent agricultural society under 3044
Chapter 1711. of the Revised Code. This division applies only to a 3045
county. 3046

(OO) For constructing, rehabilitating, repairing, or 3047
maintaining sidewalks, walkways, trails, bicycle pathways, or 3048
similar improvements, or acquiring ownership interests in land 3049
necessary for the foregoing improvements; 3050

(PP) For both of the purposes set forth in divisions (G) and 3051
(OO) of this section. 3052

(QQ) For both of the purposes set forth in divisions (H) and (HH) of this section. This division applies only to a township.	3053 3054
(RR) For the legislative authority of a municipal corporation, board of county commissioners of a county, or board of township trustees of a township to acquire agricultural easements, as defined in section 5301.67 of the Revised Code, and to supervise and enforce the easements.	3055 3056 3057 3058 3059
(SS) For both of the purposes set forth in divisions (BB) and (KK) of this section. This division applies only to a county.	3060 3061
(TT) For the maintenance and operation of a facility that is organized in whole or in part to promote the sciences and natural history under section 307.761 of the Revised Code.	3062 3063 3064
(UU) For the creation and operation of a county land reutilization corporation and for any programs or activities of the corporation found by the board of directors of the corporation to be consistent with the purposes for which the corporation is organized;	3065 3066 3067 3068 3069
(VV) For construction and maintenance of improvements and expenses of soil and water conservation district programs under Chapter 1515 . <u>940</u> . of the Revised Code;	3070 3071 3072
(WW) For the OSU extension fund created under section 3335.35 of the Revised Code for the purposes prescribed under section 3335.36 of the Revised Code for the benefit of the citizens of a county. This division applies only to a county.	3073 3074 3075 3076
(XX) For a municipal corporation that withdraws or proposes by resolution to withdraw from a regional transit authority under section 306.55 of the Revised Code to provide transportation services for the movement of persons within, from, or to the municipal corporation;	3077 3078 3079 3080 3081
(YY) For any combination of the purposes specified in	3082

divisions (NN), (VV), and (WW) of this section. This division 3083
applies only to a county. 3084

The resolution shall be confined to the purpose or purposes 3085
described in one division of this section, to which the revenue 3086
derived therefrom shall be applied. The existence in any other 3087
division of this section of authority to levy a tax for any part 3088
or all of the same purpose or purposes does not preclude the use 3089
of such revenues for any part of the purpose or purposes of the 3090
division under which the resolution is adopted. 3091

The resolution shall specify the amount of the increase in 3092
rate that it is necessary to levy, the purpose of that increase in 3093
rate, and the number of years during which the increase in rate 3094
shall be in effect, which may or may not include a levy upon the 3095
duplicate of the current year. The number of years may be any 3096
number not exceeding five, except as follows: 3097

(1) When the additional rate is for the payment of debt 3098
charges, the increased rate shall be for the life of the 3099
indebtedness. 3100

(2) When the additional rate is for any of the following, the 3101
increased rate shall be for a continuing period of time: 3102

(a) For the current expenses for a detention facility 3103
district, a district organized under section 2151.65 of the 3104
Revised Code, or a combined district organized under sections 3105
2151.65 and 2152.41 of the Revised Code; 3106

(b) For providing a county's share of the cost of maintaining 3107
and operating schools, district detention facilities, forestry 3108
camps, or other facilities, or any combination thereof, 3109
established under section 2151.65 or 2152.41 of the Revised Code 3110
or under both of those sections. 3111

(3) When the additional rate is for either of the following, 3112
the increased rate may be for a continuing period of time: 3113

(a) For the purposes set forth in division (I), (J), (U), or 3114
(KK) of this section; 3115

(b) For the maintenance and operation of a joint recreation 3116
district. 3117

(4) When the increase is for the purpose or purposes set 3118
forth in division (D), (G), (H), (T), (Z), (CC), or (PP) of this 3119
section, the tax levy may be for any specified number of years or 3120
for a continuing period of time, as set forth in the resolution. 3121

A levy for one of the purposes set forth in division (G), 3122
(I), (J), or (U) of this section may be reduced pursuant to 3123
section 5705.261 or 5705.31 of the Revised Code. A levy for one of 3124
the purposes set forth in division (G), (I), (J), or (U) of this 3125
section may also be terminated or permanently reduced by the 3126
taxing authority if it adopts a resolution stating that the 3127
continuance of the levy is unnecessary and the levy shall be 3128
terminated or that the millage is excessive and the levy shall be 3129
decreased by a designated amount. 3130

A resolution of a detention facility district, a district 3131
organized under section 2151.65 of the Revised Code, or a combined 3132
district organized under both sections 2151.65 and 2152.41 of the 3133
Revised Code may include both current expenses and other purposes, 3134
provided that the resolution shall apportion the annual rate of 3135
levy between the current expenses and the other purpose or 3136
purposes. The apportionment need not be the same for each year of 3137
the levy, but the respective portions of the rate actually levied 3138
each year for the current expenses and the other purpose or 3139
purposes shall be limited by the apportionment. 3140

Whenever a board of county commissioners, acting either as 3141
the taxing authority of its county or as the taxing authority of a 3142
sewer district or subdistrict created under Chapter 6117. of the 3143
Revised Code, by resolution declares it necessary to levy a tax in 3144

excess of the ten-mill limitation for the purpose of constructing, 3145
improving, or extending sewage disposal plants or sewage systems, 3146
the tax may be in effect for any number of years not exceeding 3147
twenty, and the proceeds of the tax, notwithstanding the general 3148
provisions of this section, may be used to pay debt charges on any 3149
obligations issued and outstanding on behalf of the subdivision 3150
for the purposes enumerated in this paragraph, provided that any 3151
such obligations have been specifically described in the 3152
resolution. 3153

A resolution adopted by the legislative authority of a 3154
municipal corporation that is for the purpose in division (XX) of 3155
this section may be combined with the purpose provided in section 3156
306.55 of the Revised Code, by vote of two-thirds of all members 3157
of the legislative authority. The legislative authority may 3158
certify the resolution to the board of elections as a combined 3159
question. The question appearing on the ballot shall be as 3160
provided in section 5705.252 of the Revised Code. 3161

The resolution shall go into immediate effect upon its 3162
passage, and no publication of the resolution is necessary other 3163
than that provided for in the notice of election 3164

When the electors of a subdivision or, in the case of a 3165
qualifying library levy for the support of a library association 3166
or private corporation, the electors of the association library 3167
district, have approved a tax levy under this section, the taxing 3168
authority of the subdivision may anticipate a fraction of the 3169
proceeds of the levy and issue anticipation notes in accordance 3170
with section 5705.191 or 5705.193 of the Revised Code. 3171

Sec. 5705.192. (A) For the purposes of this section only, 3172
"taxing authority" includes a township board of park commissioners 3173
appointed under section 511.18 of the Revised Code. 3174

(B) A taxing authority may propose to replace an existing 3175

levy that the taxing authority is authorized to levy, regardless 3176
of the section of the Revised Code under which the authority is 3177
granted, except a school district emergency levy proposed pursuant 3178
to sections 5705.194 to 5705.197 of the Revised Code. The taxing 3179
authority may propose to replace the existing levy in its entirety 3180
at the rate at which it is authorized to be levied; may propose to 3181
replace a portion of the existing levy at a lesser rate; or may 3182
propose to replace the existing levy in its entirety and increase 3183
the rate at which it is levied. If the taxing authority proposes 3184
to replace an existing levy, the proposed levy shall be called a 3185
replacement levy and shall be so designated on the ballot. Except 3186
as otherwise provided in this division, a replacement levy shall 3187
be limited to the purpose of the existing levy, and shall appear 3188
separately on the ballot from, and shall not be conjoined with, 3189
the renewal of any other existing levy. In the case of an existing 3190
school district levy imposed under section 5705.21 of the Revised 3191
Code for the purpose specified in division (F) of section 5705.19 3192
of the Revised Code, or in the case of an existing school district 3193
levy imposed under section 5705.217 of the Revised Code for the 3194
acquisition, construction, enlargement, renovation, and financing 3195
of permanent improvements, the replacement for that existing levy 3196
may be for the same purpose or for the purpose of general 3197
permanent improvements as defined in section 5705.21 of the 3198
Revised Code. The replacement for an existing levy imposed under 3199
division (L) of section 5705.19 or section 5705.222 of the Revised 3200
Code may be for any purpose authorized for a levy imposed under 3201
section 5705.222 of the Revised Code. 3202

The resolution proposing a replacement levy shall specify the 3203
purpose of the levy; its proposed rate expressed in mills; whether 3204
the proposed rate is the same as the rate of the existing levy, a 3205
reduction, or an increase; the extent of any reduction or increase 3206
expressed in mills; the first calendar year in which the levy will 3207
be due; and the term of the levy, expressed in years or, if 3208

applicable, that it will be levied for a continuing period of 3209
time. 3210

The sections of the Revised Code governing the maximum rate 3211
and term of the existing levy, the contents of the resolution that 3212
proposed the levy, the adoption of the resolution, the 3213
arrangements for the submission of the question of the levy, and 3214
notice of the election also govern the respective provisions of 3215
the proposal to replace the existing levy, except as provided in 3216
divisions (B)(1) to ~~(3)~~ (4) of this section: 3217

(1) In the case of an existing school district levy that is 3218
imposed under section 5705.21 of the Revised Code for the purpose 3219
specified in division (F) of section 5705.19 of the Revised Code 3220
or under section 5705.217 of the Revised Code for the acquisition, 3221
construction, enlargement, renovation, and financing of permanent 3222
improvements, and that is to be replaced by a levy for general 3223
permanent improvements, the maximum term of the replacement levy 3224
is not limited to the term of the existing levy and may be for a 3225
continuing period of time. 3226

(2) The date on which the election is held shall be as 3227
follows: 3228

(a) For the replacement of a levy with a fixed term of years, 3229
the date of the general election held during the last year the 3230
existing levy may be extended on the real and public utility 3231
property tax list and duplicate, or the date of any election held 3232
in the ensuing year; 3233

(b) For the replacement of a levy imposed for a continuing 3234
period of time, the date of any election held in any year after 3235
the year the levy to be replaced is first approved by the 3236
electors, except that only one election on the question of 3237
replacing the levy may be held during any calendar year. 3238

The failure by the electors to approve a proposal to replace 3239

a levy imposed for a continuing period of time does not terminate 3240
the existing continuing levy. 3241

(3) In the case of an existing school district levy imposed 3242
under division (B) of section 5705.21, division (C) of section 3243
5705.212, or division (J) of section 5705.218 of the Revised Code, 3244
the rates allocated to the qualifying school district and to 3245
partnering community schools each may be increased or decreased or 3246
remain the same, and the total rate may be increased, decreased, 3247
or remain the same. 3248

(4) In the case of an existing levy imposed under division 3249
(L) of section 5705.19 of the Revised Code, the term of the levy 3250
is not limited to the term of the existing levy and may be for any 3251
number of years not exceeding ten or for a continuing period of 3252
time. 3253

(C) The form of the ballot at the election on the question of 3254
a replacement levy shall be as follows: 3255

"A replacement of a tax for the benefit of (name 3256
of subdivision or public library) for the purpose of 3257
(the purpose stated in the resolution) at a rate not exceeding 3258
..... mills for each one dollar of valuation, which amounts 3259
to (rate expressed in dollars and cents) for each one 3260
hundred dollars in valuation, for (number of years levy 3261
is to run, or that it will be levied for a continuous period of 3262
time) 3263

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

"

If the replacement levy is proposed by a qualifying school 3264
district to replace an existing tax levied under division (B) of 3265
section 5705.21, division (C)(1) of section 5705.212, or division 3266
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(J) of section 5705.218 of the Revised Code, the form of the 3271
ballot shall be modified by adding, after the phrase "each one 3272
dollar of valuation," the following: "(of which mills is to 3273
be allocated to partnering community schools)." 3274

If the proposal is to replace an existing levy and increase 3275
the rate of the existing levy, the form of the ballot shall be 3276
changed by adding the words "..... mills of an existing levy 3277
and an increase of mills, to constitute" after the 3278
words "a replacement of." If the proposal is to replace only a 3279
portion of an existing levy, the form of the ballot shall be 3280
changed by adding the words "a portion of an existing levy, being 3281
a reduction of mills, to constitute" after the words "a 3282
replacement of." If the existing levy is imposed under division 3283
(B) of section 5705.21, division (C)(1) of section 5705.212, or 3284
division (J) of section 5705.218 of the Revised Code, the form of 3285
the ballot also shall state the portion of the total increased 3286
rate or of the total rate as reduced that is to be allocated to 3287
partnering community schools. 3288

If the tax is to be placed on the tax list of the current tax 3289
year, the form of the ballot shall be modified by adding at the 3290
end of the form the phrase ", commencing in (first year 3291
the replacement tax is to be levied), first due in calendar year 3292
..... (first calendar year in which the tax shall be due)." 3293

The question covered by the resolution shall be submitted as 3294
a separate proposition, but may be printed on the same ballot with 3295
any other proposition submitted at the same election, other than 3296
the election of officers. More than one such question may be 3297
submitted at the same election. 3298

(D) Two or more existing levies, or any portion of those 3299
levies, may be combined into one replacement levy, so long as ~~both~~ 3300
all of the existing levies are for the same purpose and either 3301
~~both~~ all are due to expire the same year or ~~both~~ all are for a 3302

continuing period of time. The question of combining all or 3303
portions of ~~the two~~ those existing levies into the replacement 3304
levy shall appear as one ballot proposition before the electors. 3305
If the electors approve the ballot proposition, all or the stated 3306
portions of the ~~two~~ existing levies are replaced by one 3307
replacement levy. 3308

(E) A levy approved in excess of the ten-mill limitation 3309
under this section shall be certified to the tax commissioner. In 3310
the first year of a levy approved under this section, the levy 3311
shall be extended on the tax lists after the February settlement 3312
succeeding the election at which the levy was approved. If the 3313
levy is to be placed on the tax lists of the current year, as 3314
specified in the resolution providing for its submission, the 3315
result of the election shall be certified immediately after the 3316
canvass by the board of elections to the taxing authority, which 3317
shall forthwith make the necessary levy and certify it to the 3318
county auditor, who shall extend it on the tax lists for 3319
collection. After the first year, the levy shall be included in 3320
the annual tax budget that is certified to the county budget 3321
commission. 3322

If notes are authorized to be issued in anticipation of the 3323
proceeds of the existing levy, notes may be issued in anticipation 3324
of the proceeds of the replacement levy, and such issuance is 3325
subject to the terms and limitations governing the issuance of 3326
notes in anticipation of the proceeds of the existing levy. 3327

(F) This section does not authorize a tax to be levied in any 3328
year after the year in which revenue is not needed for the purpose 3329
for which the tax is levied. 3330

Sec. 5705.222. (A) At any time the board of county 3331
commissioners of any county by a majority vote of the full 3332
membership may declare by resolution and certify to the board of 3333

elections of the county that the amount of taxes which may be 3334
raised within the ten-mill limitation by levies on the current tax 3335
duplicate will be insufficient to provide the necessary 3336
requirements of the county board of developmental disabilities 3337
established pursuant to Chapter 5126. of the Revised Code and that 3338
it is necessary to levy a tax in excess of such limitation for the 3339
operation of programs and services by county boards of 3340
developmental disabilities and for the acquisition, construction, 3341
renovation, financing, maintenance, and operation of ~~mental~~ 3342
~~retardation and~~ developmental disabilities facilities. 3343

Such resolution shall conform to section 5705.19 of the 3344
Revised Code, except that the increased rate may be in effect for 3345
any number of years not exceeding ten or for a continuing period 3346
of time. 3347

The resolution shall be certified and submitted in the manner 3348
provided in section 5705.25 of the Revised Code, except that it 3349
may be placed on the ballot in any election, and shall be 3350
certified to the board of elections not less than ninety days 3351
before the election at which it will be voted upon. 3352

If the majority of the electors voting on a levy for the 3353
support of the programs and services of the county board of 3354
developmental disabilities vote in favor of the levy, the board of 3355
county commissioners may levy a tax within the county at the 3356
additional rate outside the ten-mill limitation during the 3357
specified or continuing period, for the purpose stated in the 3358
resolution. The county board of developmental disabilities, within 3359
its budget and with the approval of the board of county 3360
commissioners through annual appropriations, shall use the 3361
proceeds of a levy approved under this section solely for the 3362
purposes authorized by this section. 3363

(B) When electors have approved a tax levy under this 3364
section, the county commissioners may anticipate a fraction of the 3365

proceeds of the levy and issue anticipation notes in accordance 3366
with section 5705.191 or 5705.193 of the Revised Code. 3367

(C) The county auditor, upon receipt of a resolution from the 3368
county board of developmental disabilities, shall establish a 3369
capital improvements account or a reserve balance account, or 3370
both, as specified in the resolution. The capital improvements 3371
account shall be a contingency account for the necessary 3372
acquisition, replacement, renovation, or construction of 3373
facilities and movable and fixed equipment. Upon the request of 3374
the county board of developmental disabilities, moneys not needed 3375
to pay for current expenses may be appropriated to this account, 3376
in amounts such that this account does not exceed twenty-five per 3377
cent of the replacement value of all capital facilities and 3378
equipment currently used by the county board of developmental 3379
disabilities for mental retardation and developmental disabilities 3380
programs and services. Other moneys available for current capital 3381
expenses from federal, state, or local sources may also be 3382
appropriated to this account. 3383

The reserve balance account shall contain those moneys that 3384
are not needed to pay for current operating expenses and not 3385
deposited in the capital improvements account but that will be 3386
needed to pay for operating expenses in the future. Upon the 3387
request of a county board of developmental disabilities, the board 3388
of county commissioners may appropriate moneys to the reserve 3389
balance account. 3390

Sec. 5705.25. (A) A copy of any resolution adopted as 3391
provided in section 5705.19 or 5705.2111 of the Revised Code shall 3392
be certified by the taxing authority to the board of elections of 3393
the proper county not less than ninety days before the general 3394
election in any year, and the board shall submit the proposal to 3395
the electors of the subdivision at the succeeding November 3396

election. In the case of a qualifying library levy, the board 3397
shall submit the question to the electors of the library district 3398
or association library district. Except as otherwise provided in 3399
this division, a resolution to renew an existing levy, regardless 3400
of the section of the Revised Code under which the tax was 3401
imposed, shall not be placed on the ballot unless the question is 3402
submitted at the general election held during the last year the 3403
tax to be renewed ~~or replaced~~ may be extended on the real and 3404
public utility property tax list and duplicate, or at any election 3405
held in the ensuing year. The limitation of the foregoing sentence 3406
does not apply to a resolution to renew and increase or to renew 3407
part of an existing levy that was imposed under section 5705.191 3408
of the Revised Code to supplement the general fund for the purpose 3409
of making appropriations for one or more of the following 3410
purposes: for public assistance, human or social services, relief, 3411
welfare, hospitalization, health, and support of general 3412
hospitals. The limitation of the second preceding sentence also 3413
does not apply to a resolution that proposes to renew two or more 3414
existing levies imposed under section 5705.222 or division (L) of 3415
section 5705.19 of the Revised Code, or under section 5705.21 or 3416
5705.217 of the Revised Code, in which case the question shall be 3417
submitted on the date of the general or primary election held 3418
during the last year at least one of the levies to be renewed may 3419
be extended on the real and public utility property tax list and 3420
duplicate, or at any election held during the ensuing year. For 3421
purposes of this section, a levy shall be considered to be an 3422
"existing levy" through the year following the last year it can be 3423
placed on that tax list and duplicate. 3424

The board shall make the necessary arrangements for the 3425
submission of such questions to the electors of such subdivision, 3426
library district, or association library district, and the 3427
election shall be conducted, canvassed, and certified in the same 3428
manner as regular elections in such subdivision, library district, 3429

or association library district for the election of county 3430
officers. Notice of the election shall be published in a newspaper 3431
of general circulation in the subdivision, library district, or 3432
association library district once a week for two consecutive 3433
weeks, or as provided in section 7.16 of the Revised Code, prior 3434
to the election. If the board of elections operates and maintains 3435
a web site, the board of elections shall post notice of the 3436
election on its web site for thirty days prior to the election. 3437
The notice shall state the purpose, the proposed increase in rate 3438
expressed in dollars and cents for each one hundred dollars of 3439
valuation as well as in mills for each one dollar of valuation, 3440
the number of years during which the increase will be in effect, 3441
the first month and year in which the tax will be levied, and the 3442
time and place of the election. 3443

(B) The form of the ballots cast at an election held pursuant 3444
to division (A) of this section shall be as follows: 3445

"An additional tax for the benefit of (name of subdivision or 3446
public library) for the purpose of (purpose stated in 3447
the resolution) at a rate not exceeding mills 3448
for each one dollar of valuation, which amounts to (rate expressed 3449
in dollars and cents) for each one hundred dollars of 3450
valuation, for (life of indebtedness or number of years the 3451
levy is to run). 3452

	For the Tax Levy	
	Against the Tax Levy	"

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(C) If the levy is to be in effect for a continuing period of 3457
time, the notice of election and the form of ballot shall so state 3458
instead of setting forth a specified number of years for the levy. 3459

If the tax is to be placed on the current tax list, the form 3460

of the ballot shall be modified by adding, after the statement of 3461
the number of years the levy is to run, the phrase ", commencing 3462
in (first year the tax is to be levied), first due in 3463
calendar year (first calendar year in which the tax 3464
shall be due)."

If the levy submitted is a proposal to renew, increase, or 3466
decrease an existing levy, the form of the ballot specified in 3467
division (B) of this section may be changed by substituting for 3468
the words "An additional" at the beginning of the form, the words 3469
"A renewal of a" in case of a proposal to renew an existing levy 3470
in the same amount; the words "A renewal of mills and an 3471
increase of mills to constitute a" in the case of an 3472
increase; or the words "A renewal of part of an existing levy, 3473
being a reduction of mills, to constitute a" in the case of 3474
a decrease in the proposed levy. 3475

If the levy submitted is a proposal to renew two or more 3476
existing levies imposed under section 5705.222 or division (L) of 3477
section 5705.19 of the Revised Code, or under section 5705.21 or 3478
5705.217 of the Revised Code, the form of the ballot specified in 3479
division (B) of this section shall be modified by substituting for 3480
the words "an additional tax" the words "a renewal of(insert 3481
the number of levies to be renewed) existing taxes." 3482

If the levy submitted is a levy under section 5705.72 of the 3483
Revised Code or a proposal to renew, increase, or decrease an 3484
existing levy imposed under that section, the name of the 3485
subdivision shall be "the unincorporated area of (name 3486
of township)." 3487

The question covered by such resolution shall be submitted as 3488
a separate proposition but may be printed on the same ballot with 3489
any other proposition submitted at the same election, other than 3490
the election of officers. More than one such question may be 3491
submitted at the same election. 3492

(D) A levy voted in excess of the ten-mill limitation under 3493
this section shall be certified to the tax commissioner. In the 3494
first year of the levy, it shall be extended on the tax lists 3495
after the February settlement succeeding the election. If the 3496
additional tax is to be placed upon the tax list of the current 3497
year, as specified in the resolution providing for its submission, 3498
the result of the election shall be certified immediately after 3499
the canvass by the board of elections to the taxing authority, who 3500
shall make the necessary levy and certify it to the county 3501
auditor, who shall extend it on the tax lists for collection. 3502
After the first year, the tax levy shall be included in the annual 3503
tax budget that is certified to the county budget commission. 3504

Sec. 5747.01. Except as otherwise expressly provided or 3505
clearly appearing from the context, any term used in this chapter 3506
that is not otherwise defined in this section has the same meaning 3507
as when used in a comparable context in the laws of the United 3508
States relating to federal income taxes or if not used in a 3509
comparable context in those laws, has the same meaning as in 3510
section 5733.40 of the Revised Code. Any reference in this chapter 3511
to the Internal Revenue Code includes other laws of the United 3512
States relating to federal income taxes. 3513

As used in this chapter: 3514

(A) "Adjusted gross income" or "Ohio adjusted gross income" 3515
means federal adjusted gross income, as defined and used in the 3516
Internal Revenue Code, adjusted as provided in this section: 3517

(1) Add interest or dividends on obligations or securities of 3518
any state or of any political subdivision or authority of any 3519
state, other than this state and its subdivisions and authorities. 3520

(2) Add interest or dividends on obligations of any 3521
authority, commission, instrumentality, territory, or possession 3522
of the United States to the extent that the interest or dividends 3523

are exempt from federal income taxes but not from state income taxes. 3524
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(3) Deduct interest or dividends on obligations of the United States and its territories and possessions or of any authority, commission, or instrumentality of the United States to the extent that the interest or dividends are included in federal adjusted gross income but exempt from state income taxes under the laws of the United States. 3526
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(4) Deduct disability and survivor's benefits to the extent included in federal adjusted gross income. 3532
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(5) Deduct benefits under Title II of the Social Security Act and tier 1 railroad retirement benefits to the extent included in federal adjusted gross income under section 86 of the Internal Revenue Code. 3534
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(6) In the case of a taxpayer who is a beneficiary of a trust that makes an accumulation distribution as defined in section 665 of the Internal Revenue Code, add, for the beneficiary's taxable years beginning before 2002, the portion, if any, of such distribution that does not exceed the undistributed net income of the trust for the three taxable years preceding the taxable year in which the distribution is made to the extent that the portion was not included in the trust's taxable income for any of the trust's taxable years beginning in 2002 or thereafter. 3538
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"Undistributed net income of a trust" means the taxable income of the trust increased by (a)(i) the additions to adjusted gross income required under division (A) of this section and (ii) the personal exemptions allowed to the trust pursuant to section 642(b) of the Internal Revenue Code, and decreased by (b)(i) the deductions to adjusted gross income required under division (A) of this section, (ii) the amount of federal income taxes attributable to such income, and (iii) the amount of taxable income that has been included in the adjusted gross income of a beneficiary by 3547
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reason of a prior accumulation distribution. Any undistributed net 3556
income included in the adjusted gross income of a beneficiary 3557
shall reduce the undistributed net income of the trust commencing 3558
with the earliest years of the accumulation period. 3559

(7) Deduct the amount of wages and salaries, if any, not 3560
otherwise allowable as a deduction but that would have been 3561
allowable as a deduction in computing federal adjusted gross 3562
income for the taxable year, had the targeted jobs credit allowed 3563
and determined under sections 38, 51, and 52 of the Internal 3564
Revenue Code not been in effect. 3565

(8) Deduct any interest or interest equivalent on public 3566
obligations and purchase obligations to the extent that the 3567
interest or interest equivalent is included in federal adjusted 3568
gross income. 3569

(9) Add any loss or deduct any gain resulting from the sale, 3570
exchange, or other disposition of public obligations to the extent 3571
that the loss has been deducted or the gain has been included in 3572
computing federal adjusted gross income. 3573

(10) Deduct or add amounts, as provided under section 5747.70 3574
of the Revised Code, related to contributions to variable college 3575
savings program accounts made or tuition units purchased pursuant 3576
to Chapter 3334. of the Revised Code. 3577

(11)(a) Deduct, to the extent not otherwise allowable as a 3578
deduction or exclusion in computing federal or Ohio adjusted gross 3579
income for the taxable year, the amount the taxpayer paid during 3580
the taxable year for medical care insurance and qualified 3581
long-term care insurance for the taxpayer, the taxpayer's spouse, 3582
and dependents. No deduction for medical care insurance under 3583
division (A)(11) of this section shall be allowed either to any 3584
taxpayer who is eligible to participate in any subsidized health 3585
plan maintained by any employer of the taxpayer or of the 3586

taxpayer's spouse, or to any taxpayer who is entitled to, or on 3587
application would be entitled to, benefits under part A of Title 3588
XVIII of the "Social Security Act," 49 Stat. 620 (1935), 42 U.S.C. 3589
301, as amended. For the purposes of division (A)(11)(a) of this 3590
section, "subsidized health plan" means a health plan for which 3591
the employer pays any portion of the plan's cost. The deduction 3592
allowed under division (A)(11)(a) of this section shall be the net 3593
of any related premium refunds, related premium reimbursements, or 3594
related insurance premium dividends received during the taxable 3595
year. 3596

(b) Deduct, to the extent not otherwise deducted or excluded 3597
in computing federal or Ohio adjusted gross income during the 3598
taxable year, the amount the taxpayer paid during the taxable 3599
year, not compensated for by any insurance or otherwise, for 3600
medical care of the taxpayer, the taxpayer's spouse, and 3601
dependents, to the extent the expenses exceed seven and one-half 3602
per cent of the taxpayer's federal adjusted gross income. 3603

(c) Deduct, to the extent not otherwise deducted or excluded 3604
in computing federal or Ohio adjusted gross income, any amount 3605
included in federal adjusted gross income under section 105 or not 3606
excluded under section 106 of the Internal Revenue Code solely 3607
because it relates to an accident and health plan for a person who 3608
otherwise would be a "qualifying relative" and thus a "dependent" 3609
under section 152 of the Internal Revenue Code but for the fact 3610
that the person fails to meet the income and support limitations 3611
under section 152(d)(1)(B) and (C) of the Internal Revenue Code. 3612

(d) For purposes of division (A)(11) of this section, 3613
"medical care" has the meaning given in section 213 of the 3614
Internal Revenue Code, subject to the special rules, limitations, 3615
and exclusions set forth therein, and "qualified long-term care" 3616
has the same meaning given in section 7702B(c) of the Internal 3617
Revenue Code. Solely for purposes of divisions (A)(11)(a) and (c) 3618

of this section, "dependent" includes a person who otherwise would 3619
be a "qualifying relative" and thus a "dependent" under section 3620
152 of the Internal Revenue Code but for the fact that the person 3621
fails to meet the income and support limitations under section 3622
152(d)(1)(B) and (C) of the Internal Revenue Code. 3623

(12)(a) Deduct any amount included in federal adjusted gross 3624
income solely because the amount represents a reimbursement or 3625
refund of expenses that in any year the taxpayer had deducted as 3626
an itemized deduction pursuant to section 63 of the Internal 3627
Revenue Code and applicable United States department of the 3628
treasury regulations. The deduction otherwise allowed under 3629
division (A)(12)(a) of this section shall be reduced to the extent 3630
the reimbursement is attributable to an amount the taxpayer 3631
deducted under this section in any taxable year. 3632

(b) Add any amount not otherwise included in Ohio adjusted 3633
gross income for any taxable year to the extent that the amount is 3634
attributable to the recovery during the taxable year of any amount 3635
deducted or excluded in computing federal or Ohio adjusted gross 3636
income in any taxable year. 3637

(13) Deduct any portion of the deduction described in section 3638
1341(a)(2) of the Internal Revenue Code, for repaying previously 3639
reported income received under a claim of right, that meets both 3640
of the following requirements: 3641

(a) It is allowable for repayment of an item that was 3642
included in the taxpayer's adjusted gross income for a prior 3643
taxable year and did not qualify for a credit under division (A) 3644
or (B) of section 5747.05 of the Revised Code for that year; 3645

(b) It does not otherwise reduce the taxpayer's adjusted 3646
gross income for the current or any other taxable year. 3647

(14) Deduct an amount equal to the deposits made to, and net 3648
investment earnings of, a medical savings account during the 3649

taxable year, in accordance with section 3924.66 of the Revised Code. The deduction allowed by division (A)(14) of this section does not apply to medical savings account deposits and earnings otherwise deducted or excluded for the current or any other taxable year from the taxpayer's federal adjusted gross income.

(15)(a) Add an amount equal to the funds withdrawn from a medical savings account during the taxable year, and the net investment earnings on those funds, when the funds withdrawn were used for any purpose other than to reimburse an account holder for, or to pay, eligible medical expenses, in accordance with section 3924.66 of the Revised Code;

(b) Add the amounts distributed from a medical savings account under division (A)(2) of section 3924.68 of the Revised Code during the taxable year.

(16) Add any amount claimed as a credit under section 5747.059 or 5747.65 of the Revised Code to the extent that such amount satisfies either of the following:

(a) The amount was deducted or excluded from the computation of the taxpayer's federal adjusted gross income as required to be reported for the taxpayer's taxable year under the Internal Revenue Code;

(b) The amount resulted in a reduction of the taxpayer's federal adjusted gross income as required to be reported for any of the taxpayer's taxable years under the Internal Revenue Code.

(17) Deduct the amount contributed by the taxpayer to an individual development account program established by a county department of job and family services pursuant to sections 329.11 to 329.14 of the Revised Code for the purpose of matching funds deposited by program participants. On request of the tax commissioner, the taxpayer shall provide any information that, in the tax commissioner's opinion, is necessary to establish the

amount deducted under division (A)(17) of this section. 3681

(18) Beginning in taxable year 2001 but not for any taxable 3682
year beginning after December 31, 2005, if the taxpayer is married 3683
and files a joint return and the combined federal adjusted gross 3684
income of the taxpayer and the taxpayer's spouse for the taxable 3685
year does not exceed one hundred thousand dollars, or if the 3686
taxpayer is single and has a federal adjusted gross income for the 3687
taxable year not exceeding fifty thousand dollars, deduct amounts 3688
paid during the taxable year for qualified tuition and fees paid 3689
to an eligible institution for the taxpayer, the taxpayer's 3690
spouse, or any dependent of the taxpayer, who is a resident of 3691
this state and is enrolled in or attending a program that 3692
culminates in a degree or diploma at an eligible institution. The 3693
deduction may be claimed only to the extent that qualified tuition 3694
and fees are not otherwise deducted or excluded for any taxable 3695
year from federal or Ohio adjusted gross income. The deduction may 3696
not be claimed for educational expenses for which the taxpayer 3697
claims a credit under section 5747.27 of the Revised Code. 3698

(19) Add any reimbursement received during the taxable year 3699
of any amount the taxpayer deducted under division (A)(18) of this 3700
section in any previous taxable year to the extent the amount is 3701
not otherwise included in Ohio adjusted gross income. 3702

(20)(a)(i) Subject to divisions (A)(20)(a)(iii), (iv), and 3703
(v) of this section, add five-sixths of the amount of depreciation 3704
expense allowed by subsection (k) of section 168 of the Internal 3705
Revenue Code, including the taxpayer's proportionate or 3706
distributive share of the amount of depreciation expense allowed 3707
by that subsection to a pass-through entity in which the taxpayer 3708
has a direct or indirect ownership interest. 3709

(ii) Subject to divisions (A)(20)(a)(iii), (iv), and (v) of 3710
this section, add five-sixths of the amount of qualifying section 3711
179 depreciation expense, including the taxpayer's proportionate 3712

or distributive share of the amount of qualifying section 179 3713
depreciation expense allowed to any pass-through entity in which 3714
the taxpayer has a direct or indirect ownership interest. 3715

(iii) Subject to division (A)(20)(a)(v) of this section, for 3716
taxable years beginning in 2012 or thereafter, if the increase in 3717
income taxes withheld by the taxpayer is equal to or greater than 3718
ten per cent of income taxes withheld by the taxpayer during the 3719
taxpayer's immediately preceding taxable year, "two-thirds" shall 3720
be substituted for "five-sixths" for the purpose of divisions 3721
(A)(20)(a)(i) and (ii) of this section. 3722

(iv) Subject to division (A)(20)(a)(v) of this section, for 3723
taxable years beginning in 2012 or thereafter, a taxpayer is not 3724
required to add an amount under division (A)(20) of this section 3725
if the increase in income taxes withheld by the taxpayer and by 3726
any pass-through entity in which the taxpayer has a direct or 3727
indirect ownership interest is equal to or greater than the sum of 3728
(I) the amount of qualifying section 179 depreciation expense and 3729
(II) the amount of depreciation expense allowed to the taxpayer by 3730
subsection (k) of section 168 of the Internal Revenue Code, and 3731
including the taxpayer's proportionate or distributive shares of 3732
such amounts allowed to any such pass-through entities. 3733

(v) If a taxpayer directly or indirectly incurs a net 3734
operating loss for the taxable year for federal income tax 3735
purposes, to the extent such loss resulted from depreciation 3736
expense allowed by subsection (k) of section 168 of the Internal 3737
Revenue Code and by qualifying section 179 depreciation expense, 3738
"the entire" shall be substituted for "five-sixths of the" for the 3739
purpose of divisions (A)(20)(a)(i) and (ii) of this section. 3740

The tax commissioner, under procedures established by the 3741
commissioner, may waive the add-backs related to a pass-through 3742
entity if the taxpayer owns, directly or indirectly, less than 3743
five per cent of the pass-through entity. 3744

(b) Nothing in division (A)(20) of this section shall be 3745
construed to adjust or modify the adjusted basis of any asset. 3746

(c) To the extent the add-back required under division 3747
(A)(20)(a) of this section is attributable to property generating 3748
nonbusiness income or loss allocated under section 5747.20 of the 3749
Revised Code, the add-back shall be situated to the same location 3750
as the nonbusiness income or loss generated by the property for 3751
the purpose of determining the credit under division (A) of 3752
section 5747.05 of the Revised Code. Otherwise, the add-back shall 3753
be apportioned, subject to one or more of the four alternative 3754
methods of apportionment enumerated in section 5747.21 of the 3755
Revised Code. 3756

(d) For the purposes of division (A)(20)(a)(v) of this 3757
section, net operating loss carryback and carryforward shall not 3758
include the allowance of any net operating loss deduction 3759
carryback or carryforward to the taxable year to the extent such 3760
loss resulted from depreciation allowed by section 168(k) of the 3761
Internal Revenue Code and by the qualifying section 179 3762
depreciation expense amount. 3763

(e) For the purposes of divisions (A)(20) and (21) of this 3764
section: 3765

(i) "Income taxes withheld" means the total amount withheld 3766
and remitted under sections 5747.06 and 5747.07 of the Revised 3767
Code by an employer during the employer's taxable year. 3768

(ii) "Increase in income taxes withheld" means the amount by 3769
which the amount of income taxes withheld by an employer during 3770
the employer's current taxable year exceeds the amount of income 3771
taxes withheld by that employer during the employer's immediately 3772
preceding taxable year. 3773

(iii) "Qualifying section 179 depreciation expense" means the 3774
difference between (I) the amount of depreciation expense directly 3775

or indirectly allowed to a taxpayer under section 179 of the Internal Revised Code, and (II) the amount of depreciation expense directly or indirectly allowed to the taxpayer under section 179 of the Internal Revenue Code as that section existed on December 31, 2002.

(21)(a) If the taxpayer was required to add an amount under division (A)(20)(a) of this section for a taxable year, deduct one of the following:

(i) One-fifth of the amount so added for each of the five succeeding taxable years if the amount so added was five-sixths of qualifying section 179 depreciation expense or depreciation expense allowed by subsection (k) of section 168 of the Internal Revenue Code;

(ii) One-half of the amount so added for each of the two succeeding taxable years if the amount so added was two-thirds of such depreciation expense;

(iii) One-sixth of the amount so added for each of the six succeeding taxable years if the entire amount of such depreciation expense was so added.

(b) If the amount deducted under division (A)(21)(a) of this section is attributable to an add-back allocated under division (A)(20)(c) of this section, the amount deducted shall be situated to the same location. Otherwise, the add-back shall be apportioned using the apportionment factors for the taxable year in which the deduction is taken, subject to one or more of the four alternative methods of apportionment enumerated in section 5747.21 of the Revised Code.

(c) No deduction is available under division (A)(21)(a) of this section with regard to any depreciation allowed by section 168(k) of the Internal Revenue Code and by the qualifying section 179 depreciation expense amount to the extent that such

depreciation results in or increases a federal net operating loss 3807
carryback or carryforward. If no such deduction is available for a 3808
taxable year, the taxpayer may carry forward the amount not 3809
deducted in such taxable year to the next taxable year and add 3810
that amount to any deduction otherwise available under division 3811
(A)(21)(a) of this section for that next taxable year. The 3812
carryforward of amounts not so deducted shall continue until the 3813
entire addition required by division (A)(20)(a) of this section 3814
has been deducted. 3815

(d) No refund shall be allowed as a result of adjustments 3816
made by division (A)(21) of this section. 3817

(22) Deduct, to the extent not otherwise deducted or excluded 3818
in computing federal or Ohio adjusted gross income for the taxable 3819
year, the amount the taxpayer received during the taxable year as 3820
reimbursement for life insurance premiums under section 5919.31 of 3821
the Revised Code. 3822

(23) Deduct, to the extent not otherwise deducted or excluded 3823
in computing federal or Ohio adjusted gross income for the taxable 3824
year, the amount the taxpayer received during the taxable year as 3825
a death benefit paid by the adjutant general under section 5919.33 3826
of the Revised Code. 3827

(24) Deduct, to the extent included in federal adjusted gross 3828
income and not otherwise allowable as a deduction or exclusion in 3829
computing federal or Ohio adjusted gross income for the taxable 3830
year, military pay and allowances received by the taxpayer during 3831
the taxable year for active duty service in the United States 3832
army, air force, navy, marine corps, or coast guard or reserve 3833
components thereof or the national guard. The deduction may not be 3834
claimed for military pay and allowances received by the taxpayer 3835
while the taxpayer is stationed in this state. 3836

(25) Deduct, to the extent not otherwise allowable as a 3837

deduction or exclusion in computing federal or Ohio adjusted gross 3838
income for the taxable year and not otherwise compensated for by 3839
any other source, the amount of qualified organ donation expenses 3840
incurred by the taxpayer during the taxable year, not to exceed 3841
ten thousand dollars. A taxpayer may deduct qualified organ 3842
donation expenses only once for all taxable years beginning with 3843
taxable years beginning in 2007. 3844

For the purposes of division (A)(25) of this section: 3845

(a) "Human organ" means all or any portion of a human liver, 3846
pancreas, kidney, intestine, or lung, and any portion of human 3847
bone marrow. 3848

(b) "Qualified organ donation expenses" means travel 3849
expenses, lodging expenses, and wages and salary forgone by a 3850
taxpayer in connection with the taxpayer's donation, while living, 3851
of one or more of the taxpayer's human organs to another human 3852
being. 3853

(26) Deduct, to the extent not otherwise deducted or excluded 3854
in computing federal or Ohio adjusted gross income for the taxable 3855
year, amounts received by the taxpayer as retired personnel pay 3856
for service in the uniformed services or reserve components 3857
thereof, or the national guard, or received by the surviving 3858
spouse or former spouse of such a taxpayer under the survivor 3859
benefit plan on account of such a taxpayer's death. If the 3860
taxpayer receives income on account of retirement paid under the 3861
federal civil service retirement system or federal employees 3862
retirement system, or under any successor retirement program 3863
enacted by the congress of the United States that is established 3864
and maintained for retired employees of the United States 3865
government, and such retirement income is based, in whole or in 3866
part, on credit for the taxpayer's uniformed service, the 3867
deduction allowed under this division shall include only that 3868
portion of such retirement income that is attributable to the 3869

taxpayer's uniformed service, to the extent that portion of such 3870
retirement income is otherwise included in federal adjusted gross 3871
income and is not otherwise deducted under this section. Any 3872
amount deducted under division (A)(26) of this section is not 3873
included in a taxpayer's adjusted gross income for the purposes of 3874
section 5747.055 of the Revised Code. No amount may be deducted 3875
under division (A)(26) of this section on the basis of which a 3876
credit was claimed under section 5747.055 of the Revised Code. 3877

(27) Deduct, to the extent not otherwise deducted or excluded 3878
in computing federal or Ohio adjusted gross income for the taxable 3879
year, the amount the taxpayer received during the taxable year 3880
from the military injury relief fund created in section 5902.05 of 3881
the Revised Code. 3882

(28) Deduct, to the extent not otherwise deducted or excluded 3883
in computing federal or Ohio adjusted gross income for the taxable 3884
year, the amount the taxpayer received as a veterans bonus during 3885
the taxable year from the Ohio department of veterans services as 3886
authorized by Section 2r of Article VIII, Ohio Constitution. 3887

(29) Deduct, to the extent not otherwise deducted or excluded 3888
in computing federal or Ohio adjusted gross income for the taxable 3889
year, any income derived from a transfer agreement or from the 3890
enterprise transferred under that agreement under section 4313.02 3891
of the Revised Code. 3892

(30) Deduct, to the extent not otherwise deducted or excluded 3893
in computing federal or Ohio adjusted gross income for the taxable 3894
year, Ohio college opportunity or federal Pell grant amounts 3895
received by the taxpayer or the taxpayer's spouse or dependent 3896
pursuant to section 3333.122 of the Revised Code or 20 U.S.C. 3897
1070a, et seq., and used to pay room or board furnished by the 3898
educational institution for which the grant was awarded at the 3899
institution's facilities, including meal plans administered by the 3900
institution. For the purposes of this division, receipt of a grant 3901

includes the distribution of a grant directly to an educational 3902
institution and the crediting of the grant to the enrollee's 3903
account with the institution. 3904

(31)(a) For taxable years beginning in 2015, deduct from the 3905
portion of an individual's adjusted gross income that is business 3906
income, to the extent not otherwise deducted or excluded in 3907
computing federal or Ohio adjusted gross income for the taxable 3908
year, the lesser of the following amounts: 3909

(i) Seventy-five per cent of the individual's business 3910
income; 3911

(ii) Ninety-three thousand seven hundred fifty dollars for 3912
each spouse if spouses file separate returns under section 5747.08 3913
of the Revised Code or one hundred eighty-seven thousand five 3914
hundred dollars for all other individuals. 3915

(b) For taxable years beginning in 2016 or thereafter, deduct 3916
from the portion of an individual's adjusted gross income that is 3917
business income, to the extent not otherwise deducted or excluded 3918
in computing federal adjusted gross income for the taxable year, 3919
one hundred twenty-five thousand dollars for each spouse if 3920
spouses file separate returns under section 5747.08 of the Revised 3921
Code or two hundred fifty thousand dollars for all other 3922
individuals. 3923

(32) Deduct, as provided under section 5747.78 of the Revised 3924
Code, contributions to ABLE savings accounts made in accordance 3925
with sections 113.50 to 113.56 of the Revised Code. 3926

(B) "Business income" means income, including gain or loss, 3927
arising from transactions, activities, and sources in the regular 3928
course of a trade or business and includes income, gain, or loss 3929
from real property, tangible property, and intangible property if 3930
the acquisition, rental, management, and disposition of the 3931
property constitute integral parts of the regular course of a 3932

trade or business operation. "Business income" includes income, 3933
including gain or loss, from a partial or complete liquidation of 3934
a business, including, but not limited to, gain or loss from the 3935
sale or other disposition of goodwill. 3936

(C) "Nonbusiness income" means all income other than business 3937
income and may include, but is not limited to, compensation, rents 3938
and royalties from real or tangible personal property, capital 3939
gains, interest, dividends and distributions, patent or copyright 3940
royalties, or lottery winnings, prizes, and awards. 3941

(D) "Compensation" means any form of remuneration paid to an 3942
employee for personal services. 3943

(E) "Fiduciary" means a guardian, trustee, executor, 3944
administrator, receiver, conservator, or any other person acting 3945
in any fiduciary capacity for any individual, trust, or estate. 3946

(F) "Fiscal year" means an accounting period of twelve months 3947
ending on the last day of any month other than December. 3948

(G) "Individual" means any natural person. 3949

(H) "Internal Revenue Code" means the "Internal Revenue Code 3950
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 3951

(I) "Resident" means any of the following, provided that 3952
division (I)(3) of this section applies only to taxable years of a 3953
trust beginning in 2002 or thereafter: 3954

(1) An individual who is domiciled in this state, subject to 3955
section 5747.24 of the Revised Code; 3956

(2) The estate of a decedent who at the time of death was 3957
domiciled in this state. The domicile tests of section 5747.24 of 3958
the Revised Code are not controlling for purposes of division 3959
(I)(2) of this section. 3960

(3) A trust that, in whole or part, resides in this state. If 3961
only part of a trust resides in this state, the trust is a 3962

resident only with respect to that part. 3963

For the purposes of division (I)(3) of this section: 3964

(a) A trust resides in this state for the trust's current 3965
taxable year to the extent, as described in division (I)(3)(d) of 3966
this section, that the trust consists directly or indirectly, in 3967
whole or in part, of assets, net of any related liabilities, that 3968
were transferred, or caused to be transferred, directly or 3969
indirectly, to the trust by any of the following: 3970

(i) A person, a court, or a governmental entity or 3971
instrumentality on account of the death of a decedent, but only if 3972
the trust is described in division (I)(3)(e)(i) or (ii) of this 3973
section; 3974

(ii) A person who was domiciled in this state for the 3975
purposes of this chapter when the person directly or indirectly 3976
transferred assets to an irrevocable trust, but only if at least 3977
one of the trust's qualifying beneficiaries is domiciled in this 3978
state for the purposes of this chapter during all or some portion 3979
of the trust's current taxable year; 3980

(iii) A person who was domiciled in this state for the 3981
purposes of this chapter when the trust document or instrument or 3982
part of the trust document or instrument became irrevocable, but 3983
only if at least one of the trust's qualifying beneficiaries is a 3984
resident domiciled in this state for the purposes of this chapter 3985
during all or some portion of the trust's current taxable year. If 3986
a trust document or instrument became irrevocable upon the death 3987
of a person who at the time of death was domiciled in this state 3988
for purposes of this chapter, that person is a person described in 3989
division (I)(3)(a)(iii) of this section. 3990

(b) A trust is irrevocable to the extent that the transferor 3991
is not considered to be the owner of the net assets of the trust 3992
under sections 671 to 678 of the Internal Revenue Code. 3993

(c) With respect to a trust other than a charitable lead trust, "qualifying beneficiary" has the same meaning as "potential current beneficiary" as defined in section 1361(e)(2) of the Internal Revenue Code, and with respect to a charitable lead trust "qualifying beneficiary" is any current, future, or contingent beneficiary, but with respect to any trust "qualifying beneficiary" excludes a person or a governmental entity or instrumentality to any of which a contribution would qualify for the charitable deduction under section 170 of the Internal Revenue Code.

(d) For the purposes of division (I)(3)(a) of this section, the extent to which a trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred directly or indirectly, in whole or part, to the trust by any of the sources enumerated in that division shall be ascertained by multiplying the fair market value of the trust's assets, net of related liabilities, by the qualifying ratio, which shall be computed as follows:

(i) The first time the trust receives assets, the numerator of the qualifying ratio is the fair market value of those assets at that time, net of any related liabilities, from sources enumerated in division (I)(3)(a) of this section. The denominator of the qualifying ratio is the fair market value of all the trust's assets at that time, net of any related liabilities.

(ii) Each subsequent time the trust receives assets, a revised qualifying ratio shall be computed. The numerator of the revised qualifying ratio is the sum of (1) the fair market value of the trust's assets immediately prior to the subsequent transfer, net of any related liabilities, multiplied by the qualifying ratio last computed without regard to the subsequent transfer, and (2) the fair market value of the subsequently transferred assets at the time transferred, net of any related

liabilities, from sources enumerated in division (I)(3)(a) of this 4026
section. The denominator of the revised qualifying ratio is the 4027
fair market value of all the trust's assets immediately after the 4028
subsequent transfer, net of any related liabilities. 4029

(iii) Whether a transfer to the trust is by or from any of 4030
the sources enumerated in division (I)(3)(a) of this section shall 4031
be ascertained without regard to the domicile of the trust's 4032
beneficiaries. 4033

(e) For the purposes of division (I)(3)(a)(i) of this 4034
section: 4035

(i) A trust is described in division (I)(3)(e)(i) of this 4036
section if the trust is a testamentary trust and the testator of 4037
that testamentary trust was domiciled in this state at the time of 4038
the testator's death for purposes of the taxes levied under 4039
Chapter 5731. of the Revised Code. 4040

(ii) A trust is described in division (I)(3)(e)(ii) of this 4041
section if the transfer is a qualifying transfer described in any 4042
of divisions (I)(3)(f)(i) to (vi) of this section, the trust is an 4043
irrevocable inter vivos trust, and at least one of the trust's 4044
qualifying beneficiaries is domiciled in this state for purposes 4045
of this chapter during all or some portion of the trust's current 4046
taxable year. 4047

(f) For the purposes of division (I)(3)(e)(ii) of this 4048
section, a "qualifying transfer" is a transfer of assets, net of 4049
any related liabilities, directly or indirectly to a trust, if the 4050
transfer is described in any of the following: 4051

(i) The transfer is made to a trust, created by the decedent 4052
before the decedent's death and while the decedent was domiciled 4053
in this state for the purposes of this chapter, and, prior to the 4054
death of the decedent, the trust became irrevocable while the 4055
decedent was domiciled in this state for the purposes of this 4056

chapter. 4057

(ii) The transfer is made to a trust to which the decedent, 4058
prior to the decedent's death, had directly or indirectly 4059
transferred assets, net of any related liabilities, while the 4060
decedent was domiciled in this state for the purposes of this 4061
chapter, and prior to the death of the decedent the trust became 4062
irrevocable while the decedent was domiciled in this state for the 4063
purposes of this chapter. 4064

(iii) The transfer is made on account of a contractual 4065
relationship existing directly or indirectly between the 4066
transferor and either the decedent or the estate of the decedent 4067
at any time prior to the date of the decedent's death, and the 4068
decedent was domiciled in this state at the time of death for 4069
purposes of the taxes levied under Chapter 5731. of the Revised 4070
Code. 4071

(iv) The transfer is made to a trust on account of a 4072
contractual relationship existing directly or indirectly between 4073
the transferor and another person who at the time of the 4074
decedent's death was domiciled in this state for purposes of this 4075
chapter. 4076

(v) The transfer is made to a trust on account of the will of 4077
a testator who was domiciled in this state at the time of the 4078
testator's death for purposes of the taxes levied under Chapter 4079
5731. of the Revised Code. 4080

(vi) The transfer is made to a trust created by or caused to 4081
be created by a court, and the trust was directly or indirectly 4082
created in connection with or as a result of the death of an 4083
individual who, for purposes of the taxes levied under Chapter 4084
5731. of the Revised Code, was domiciled in this state at the time 4085
of the individual's death. 4086

(g) The tax commissioner may adopt rules to ascertain the 4087

part of a trust residing in this state. 4088

(J) "Nonresident" means an individual or estate that is not a 4089
resident. An individual who is a resident for only part of a 4090
taxable year is a nonresident for the remainder of that taxable 4091
year. 4092

(K) "Pass-through entity" has the same meaning as in section 4093
5733.04 of the Revised Code. 4094

(L) "Return" means the notifications and reports required to 4095
be filed pursuant to this chapter for the purpose of reporting the 4096
tax due and includes declarations of estimated tax when so 4097
required. 4098

(M) "Taxable year" means the calendar year or the taxpayer's 4099
fiscal year ending during the calendar year, or fractional part 4100
thereof, upon which the adjusted gross income is calculated 4101
pursuant to this chapter. 4102

(N) "Taxpayer" means any person subject to the tax imposed by 4103
section 5747.02 of the Revised Code or any pass-through entity 4104
that makes the election under division (D) of section 5747.08 of 4105
the Revised Code. 4106

(O) "Dependents" means dependents as defined in the Internal 4107
Revenue Code and as claimed in the taxpayer's federal income tax 4108
return for the taxable year or which the taxpayer would have been 4109
permitted to claim had the taxpayer filed a federal income tax 4110
return. 4111

(P) "Principal county of employment" means, in the case of a 4112
nonresident, the county within the state in which a taxpayer 4113
performs services for an employer or, if those services are 4114
performed in more than one county, the county in which the major 4115
portion of the services are performed. 4116

(Q) As used in sections 5747.50 to 5747.55 of the Revised 4117

Code: 4118

(1) "Subdivision" means any county, municipal corporation, 4119
park district, or township. 4120

(2) "Essential local government purposes" includes all 4121
functions that any subdivision is required by general law to 4122
exercise, including like functions that are exercised under a 4123
charter adopted pursuant to the Ohio Constitution. 4124

(R) "Overpayment" means any amount already paid that exceeds 4125
the figure determined to be the correct amount of the tax. 4126

(S) "Taxable income" or "Ohio taxable income" applies only to 4127
estates and trusts, and means federal taxable income, as defined 4128
and used in the Internal Revenue Code, adjusted as follows: 4129

(1) Add interest or dividends, net of ordinary, necessary, 4130
and reasonable expenses not deducted in computing federal taxable 4131
income, on obligations or securities of any state or of any 4132
political subdivision or authority of any state, other than this 4133
state and its subdivisions and authorities, but only to the extent 4134
that such net amount is not otherwise includible in Ohio taxable 4135
income and is described in either division (S)(1)(a) or (b) of 4136
this section: 4137

(a) The net amount is not attributable to the S portion of an 4138
electing small business trust and has not been distributed to 4139
beneficiaries for the taxable year; 4140

(b) The net amount is attributable to the S portion of an 4141
electing small business trust for the taxable year. 4142

(2) Add interest or dividends, net of ordinary, necessary, 4143
and reasonable expenses not deducted in computing federal taxable 4144
income, on obligations of any authority, commission, 4145
instrumentality, territory, or possession of the United States to 4146
the extent that the interest or dividends are exempt from federal 4147

income taxes but not from state income taxes, but only to the 4148
extent that such net amount is not otherwise includible in Ohio 4149
taxable income and is described in either division (S)(1)(a) or 4150
(b) of this section; 4151

(3) Add the amount of personal exemption allowed to the 4152
estate pursuant to section 642(b) of the Internal Revenue Code; 4153

(4) Deduct interest or dividends, net of related expenses 4154
deducted in computing federal taxable income, on obligations of 4155
the United States and its territories and possessions or of any 4156
authority, commission, or instrumentality of the United States to 4157
the extent that the interest or dividends are exempt from state 4158
taxes under the laws of the United States, but only to the extent 4159
that such amount is included in federal taxable income and is 4160
described in either division (S)(1)(a) or (b) of this section; 4161

(5) Deduct the amount of wages and salaries, if any, not 4162
otherwise allowable as a deduction but that would have been 4163
allowable as a deduction in computing federal taxable income for 4164
the taxable year, had the targeted jobs credit allowed under 4165
sections 38, 51, and 52 of the Internal Revenue Code not been in 4166
effect, but only to the extent such amount relates either to 4167
income included in federal taxable income for the taxable year or 4168
to income of the S portion of an electing small business trust for 4169
the taxable year; 4170

(6) Deduct any interest or interest equivalent, net of 4171
related expenses deducted in computing federal taxable income, on 4172
public obligations and purchase obligations, but only to the 4173
extent that such net amount relates either to income included in 4174
federal taxable income for the taxable year or to income of the S 4175
portion of an electing small business trust for the taxable year; 4176

(7) Add any loss or deduct any gain resulting from sale, 4177
exchange, or other disposition of public obligations to the extent 4178

that such loss has been deducted or such gain has been included in 4179
computing either federal taxable income or income of the S portion 4180
of an electing small business trust for the taxable year; 4181

(8) Except in the case of the final return of an estate, add 4182
any amount deducted by the taxpayer on both its Ohio estate tax 4183
return pursuant to section 5731.14 of the Revised Code, and on its 4184
federal income tax return in determining federal taxable income; 4185

(9)(a) Deduct any amount included in federal taxable income 4186
solely because the amount represents a reimbursement or refund of 4187
expenses that in a previous year the decedent had deducted as an 4188
itemized deduction pursuant to section 63 of the Internal Revenue 4189
Code and applicable treasury regulations. The deduction otherwise 4190
allowed under division (S)(9)(a) of this section shall be reduced 4191
to the extent the reimbursement is attributable to an amount the 4192
taxpayer or decedent deducted under this section in any taxable 4193
year. 4194

(b) Add any amount not otherwise included in Ohio taxable 4195
income for any taxable year to the extent that the amount is 4196
attributable to the recovery during the taxable year of any amount 4197
deducted or excluded in computing federal or Ohio taxable income 4198
in any taxable year, but only to the extent such amount has not 4199
been distributed to beneficiaries for the taxable year. 4200

(10) Deduct any portion of the deduction described in section 4201
1341(a)(2) of the Internal Revenue Code, for repaying previously 4202
reported income received under a claim of right, that meets both 4203
of the following requirements: 4204

(a) It is allowable for repayment of an item that was 4205
included in the taxpayer's taxable income or the decedent's 4206
adjusted gross income for a prior taxable year and did not qualify 4207
for a credit under division (A) or (B) of section 5747.05 of the 4208
Revised Code for that year. 4209

(b) It does not otherwise reduce the taxpayer's taxable 4210
income or the decedent's adjusted gross income for the current or 4211
any other taxable year. 4212

(11) Add any amount claimed as a credit under section 4213
5747.059 or 5747.65 of the Revised Code to the extent that the 4214
amount satisfies either of the following: 4215

(a) The amount was deducted or excluded from the computation 4216
of the taxpayer's federal taxable income as required to be 4217
reported for the taxpayer's taxable year under the Internal 4218
Revenue Code; 4219

(b) The amount resulted in a reduction in the taxpayer's 4220
federal taxable income as required to be reported for any of the 4221
taxpayer's taxable years under the Internal Revenue Code. 4222

(12) Deduct any amount, net of related expenses deducted in 4223
computing federal taxable income, that a trust is required to 4224
report as farm income on its federal income tax return, but only 4225
if the assets of the trust include at least ten acres of land 4226
satisfying the definition of "land devoted exclusively to 4227
agricultural use" under section 5713.30 of the Revised Code, 4228
regardless of whether the land is valued for tax purposes as such 4229
land under sections 5713.30 to 5713.38 of the Revised Code. If the 4230
trust is a pass-through entity investor, section 5747.231 of the 4231
Revised Code applies in ascertaining if the trust is eligible to 4232
claim the deduction provided by division (S)(12) of this section 4233
in connection with the pass-through entity's farm income. 4234

Except for farm income attributable to the S portion of an 4235
electing small business trust, the deduction provided by division 4236
(S)(12) of this section is allowed only to the extent that the 4237
trust has not distributed such farm income. Division (S)(12) of 4238
this section applies only to taxable years of a trust beginning in 4239
2002 or thereafter. 4240

(13) Add the net amount of income described in section 641(c) 4241
of the Internal Revenue Code to the extent that amount is not 4242
included in federal taxable income. 4243

(14) Add or deduct the amount the taxpayer would be required 4244
to add or deduct under division (A)(20) or (21) of this section if 4245
the taxpayer's Ohio taxable income were computed in the same 4246
manner as an individual's Ohio adjusted gross income is computed 4247
under this section. In the case of a trust, division (S)(14) of 4248
this section applies only to any of the trust's taxable years 4249
beginning in 2002 or thereafter. 4250

(T) "School district income" and "school district income tax" 4251
have the same meanings as in section 5748.01 of the Revised Code. 4252

(U) As used in divisions (A)(8), (A)(9), (S)(6), and (S)(7) 4253
of this section, "public obligations," "purchase obligations," and 4254
"interest or interest equivalent" have the same meanings as in 4255
section 5709.76 of the Revised Code. 4256

(V) "Limited liability company" means any limited liability 4257
company formed under Chapter 1705. of the Revised Code or under 4258
the laws of any other state. 4259

(W) "Pass-through entity investor" means any person who, 4260
during any portion of a taxable year of a pass-through entity, is 4261
a partner, member, shareholder, or equity investor in that 4262
pass-through entity. 4263

(X) "Banking day" has the same meaning as in section 1304.01 4264
of the Revised Code. 4265

(Y) "Month" means a calendar month. 4266

(Z) "Quarter" means the first three months, the second three 4267
months, the third three months, or the last three months of the 4268
taxpayer's taxable year. 4269

(AA)(1) "Eligible institution" means a state university or 4270

state institution of higher education as defined in section 4271
3345.011 of the Revised Code, or a private, nonprofit college, 4272
university, or other post-secondary institution located in this 4273
state that possesses a certificate of authorization issued by the 4274
chancellor of higher education pursuant to Chapter 1713. of the 4275
Revised Code or a certificate of registration issued by the state 4276
board of career colleges and schools under Chapter 3332. of the 4277
Revised Code. 4278

(2) "Qualified tuition and fees" means tuition and fees 4279
imposed by an eligible institution as a condition of enrollment or 4280
attendance, not exceeding two thousand five hundred dollars in 4281
each of the individual's first two years of post-secondary 4282
education. If the individual is a part-time student, "qualified 4283
tuition and fees" includes tuition and fees paid for the academic 4284
equivalent of the first two years of post-secondary education 4285
during a maximum of five taxable years, not exceeding a total of 4286
five thousand dollars. "Qualified tuition and fees" does not 4287
include: 4288

(a) Expenses for any course or activity involving sports, 4289
games, or hobbies unless the course or activity is part of the 4290
individual's degree or diploma program; 4291

(b) The cost of books, room and board, student activity fees, 4292
athletic fees, insurance expenses, or other expenses unrelated to 4293
the individual's academic course of instruction; 4294

(c) Tuition, fees, or other expenses paid or reimbursed 4295
through an employer, scholarship, grant in aid, or other 4296
educational benefit program. 4297

(BB)(1) "Modified business income" means the business income 4298
included in a trust's Ohio taxable income after such taxable 4299
income is first reduced by the qualifying trust amount, if any. 4300

(2) "Qualifying trust amount" of a trust means capital gains 4301

and losses from the sale, exchange, or other disposition of equity 4302
or ownership interests in, or debt obligations of, a qualifying 4303
investee to the extent included in the trust's Ohio taxable 4304
income, but only if the following requirements are satisfied: 4305

(a) The book value of the qualifying investee's physical 4306
assets in this state and everywhere, as of the last day of the 4307
qualifying investee's fiscal or calendar year ending immediately 4308
prior to the date on which the trust recognizes the gain or loss, 4309
is available to the trust. 4310

(b) The requirements of section 5747.011 of the Revised Code 4311
are satisfied for the trust's taxable year in which the trust 4312
recognizes the gain or loss. 4313

Any gain or loss that is not a qualifying trust amount is 4314
modified business income, qualifying investment income, or 4315
modified nonbusiness income, as the case may be. 4316

(3) "Modified nonbusiness income" means a trust's Ohio 4317
taxable income other than modified business income, other than the 4318
qualifying trust amount, and other than qualifying investment 4319
income, as defined in section 5747.012 of the Revised Code, to the 4320
extent such qualifying investment income is not otherwise part of 4321
modified business income. 4322

(4) "Modified Ohio taxable income" applies only to trusts, 4323
and means the sum of the amounts described in divisions (BB)(4)(a) 4324
to (c) of this section: 4325

(a) The fraction, calculated under section 5747.013, and 4326
applying section 5747.231 of the Revised Code, multiplied by the 4327
sum of the following amounts: 4328

(i) The trust's modified business income; 4329

(ii) The trust's qualifying investment income, as defined in 4330
section 5747.012 of the Revised Code, but only to the extent the 4331

qualifying investment income does not otherwise constitute 4332
modified business income and does not otherwise constitute a 4333
qualifying trust amount. 4334

(b) The qualifying trust amount multiplied by a fraction, the 4335
numerator of which is the sum of the book value of the qualifying 4336
investee's physical assets in this state on the last day of the 4337
qualifying investee's fiscal or calendar year ending immediately 4338
prior to the day on which the trust recognizes the qualifying 4339
trust amount, and the denominator of which is the sum of the book 4340
value of the qualifying investee's total physical assets 4341
everywhere on the last day of the qualifying investee's fiscal or 4342
calendar year ending immediately prior to the day on which the 4343
trust recognizes the qualifying trust amount. If, for a taxable 4344
year, the trust recognizes a qualifying trust amount with respect 4345
to more than one qualifying investee, the amount described in 4346
division (BB)(4)(b) of this section shall equal the sum of the 4347
products so computed for each such qualifying investee. 4348

(c)(i) With respect to a trust or portion of a trust that is 4349
a resident as ascertained in accordance with division (I)(3)(d) of 4350
this section, its modified nonbusiness income. 4351

(ii) With respect to a trust or portion of a trust that is 4352
not a resident as ascertained in accordance with division 4353
(I)(3)(d) of this section, the amount of its modified nonbusiness 4354
income satisfying the descriptions in divisions (B)(2) to (5) of 4355
section 5747.20 of the Revised Code, except as otherwise provided 4356
in division (BB)(4)(c)(ii) of this section. With respect to a 4357
trust or portion of a trust that is not a resident as ascertained 4358
in accordance with division (I)(3)(d) of this section, the trust's 4359
portion of modified nonbusiness income recognized from the sale, 4360
exchange, or other disposition of a debt interest in or equity 4361
interest in a section 5747.212 entity, as defined in section 4362
5747.212 of the Revised Code, without regard to division (A) of 4363

that section, shall not be allocated to this state in accordance 4364
with section 5747.20 of the Revised Code but shall be apportioned 4365
to this state in accordance with division (B) of section 5747.212 4366
of the Revised Code without regard to division (A) of that 4367
section. 4368

If the allocation and apportionment of a trust's income under 4369
divisions (BB)(4)(a) and (c) of this section do not fairly 4370
represent the modified Ohio taxable income of the trust in this 4371
state, the alternative methods described in division (C) of 4372
section 5747.21 of the Revised Code may be applied in the manner 4373
and to the same extent provided in that section. 4374

(5)(a) Except as set forth in division (BB)(5)(b) of this 4375
section, "qualifying investee" means a person in which a trust has 4376
an equity or ownership interest, or a person or unit of government 4377
the debt obligations of either of which are owned by a trust. For 4378
the purposes of division (BB)(2)(a) of this section and for the 4379
purpose of computing the fraction described in division (BB)(4)(b) 4380
of this section, all of the following apply: 4381

(i) If the qualifying investee is a member of a qualifying 4382
controlled group on the last day of the qualifying investee's 4383
fiscal or calendar year ending immediately prior to the date on 4384
which the trust recognizes the gain or loss, then "qualifying 4385
investee" includes all persons in the qualifying controlled group 4386
on such last day. 4387

(ii) If the qualifying investee, or if the qualifying 4388
investee and any members of the qualifying controlled group of 4389
which the qualifying investee is a member on the last day of the 4390
qualifying investee's fiscal or calendar year ending immediately 4391
prior to the date on which the trust recognizes the gain or loss, 4392
separately or cumulatively own, directly or indirectly, on the 4393
last day of the qualifying investee's fiscal or calendar year 4394
ending immediately prior to the date on which the trust recognizes 4395

the qualifying trust amount, more than fifty per cent of the 4396
equity of a pass-through entity, then the qualifying investee and 4397
the other members are deemed to own the proportionate share of the 4398
pass-through entity's physical assets which the pass-through 4399
entity directly or indirectly owns on the last day of the 4400
pass-through entity's calendar or fiscal year ending within or 4401
with the last day of the qualifying investee's fiscal or calendar 4402
year ending immediately prior to the date on which the trust 4403
recognizes the qualifying trust amount. 4404

(iii) For the purposes of division (BB)(5)(a)(iii) of this 4405
section, "upper level pass-through entity" means a pass-through 4406
entity directly or indirectly owning any equity of another 4407
pass-through entity, and "lower level pass-through entity" means 4408
that other pass-through entity. 4409

An upper level pass-through entity, whether or not it is also 4410
a qualifying investee, is deemed to own, on the last day of the 4411
upper level pass-through entity's calendar or fiscal year, the 4412
proportionate share of the lower level pass-through entity's 4413
physical assets that the lower level pass-through entity directly 4414
or indirectly owns on the last day of the lower level pass-through 4415
entity's calendar or fiscal year ending within or with the last 4416
day of the upper level pass-through entity's fiscal or calendar 4417
year. If the upper level pass-through entity directly and 4418
indirectly owns less than fifty per cent of the equity of the 4419
lower level pass-through entity on each day of the upper level 4420
pass-through entity's calendar or fiscal year in which or with 4421
which ends the calendar or fiscal year of the lower level 4422
pass-through entity and if, based upon clear and convincing 4423
evidence, complete information about the location and cost of the 4424
physical assets of the lower pass-through entity is not available 4425
to the upper level pass-through entity, then solely for purposes 4426
of ascertaining if a gain or loss constitutes a qualifying trust 4427

amount, the upper level pass-through entity shall be deemed as 4428
owning no equity of the lower level pass-through entity for each 4429
day during the upper level pass-through entity's calendar or 4430
fiscal year in which or with which ends the lower level 4431
pass-through entity's calendar or fiscal year. Nothing in division 4432
(BB)(5)(a)(iii) of this section shall be construed to provide for 4433
any deduction or exclusion in computing any trust's Ohio taxable 4434
income. 4435

(b) With respect to a trust that is not a resident for the 4436
taxable year and with respect to a part of a trust that is not a 4437
resident for the taxable year, "qualifying investee" for that 4438
taxable year does not include a C corporation if both of the 4439
following apply: 4440

(i) During the taxable year the trust or part of the trust 4441
recognizes a gain or loss from the sale, exchange, or other 4442
disposition of equity or ownership interests in, or debt 4443
obligations of, the C corporation. 4444

(ii) Such gain or loss constitutes nonbusiness income. 4445

(6) "Available" means information is such that a person is 4446
able to learn of the information by the due date plus extensions, 4447
if any, for filing the return for the taxable year in which the 4448
trust recognizes the gain or loss. 4449

(CC) "Qualifying controlled group" has the same meaning as in 4450
section 5733.04 of the Revised Code. 4451

(DD) "Related member" has the same meaning as in section 4452
5733.042 of the Revised Code. 4453

(EE)(1) For the purposes of division (EE) of this section: 4454

(a) "Qualifying person" means any person other than a 4455
qualifying corporation. 4456

(b) "Qualifying corporation" means any person classified for 4457

federal income tax purposes as an association taxable as a corporation, except either of the following:

(i) A corporation that has made an election under subchapter S, chapter one, subtitle A, of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year;

(ii) A subsidiary that is wholly owned by any corporation that has made an election under subchapter S, chapter one, subtitle A of the Internal Revenue Code for its taxable year ending within, or on the last day of, the investor's taxable year.

(2) For the purposes of this chapter, unless expressly stated otherwise, no qualifying person indirectly owns any asset directly or indirectly owned by any qualifying corporation.

(FF) For purposes of this chapter and Chapter 5751. of the Revised Code:

(1) "Trust" does not include a qualified pre-income tax trust.

(2) A "qualified pre-income tax trust" is any pre-income tax trust that makes a qualifying pre-income tax trust election as described in division (FF)(3) of this section.

(3) A "qualifying pre-income tax trust election" is an election by a pre-income tax trust to subject to the tax imposed by section 5751.02 of the Revised Code the pre-income tax trust and all pass-through entities of which the trust owns or controls, directly, indirectly, or constructively through related interests, five per cent or more of the ownership or equity interests. The trustee shall notify the tax commissioner in writing of the election on or before April 15, 2006. The election, if timely made, shall be effective on and after January 1, 2006, and shall apply for all tax periods and tax years until revoked by the trustee of the trust.

(4) A "pre-income tax trust" is a trust that satisfies all of 4489
the following requirements: 4490

(a) The document or instrument creating the trust was 4491
executed by the grantor before January 1, 1972; 4492

(b) The trust became irrevocable upon the creation of the 4493
trust; and 4494

(c) The grantor was domiciled in this state at the time the 4495
trust was created. 4496

(GG) "Uniformed services" has the same meaning as in 10 4497
U.S.C. 101. 4498

(HH) "Taxable business income" means the amount by which an 4499
individual's business income that is included in federal adjusted 4500
gross income exceeds the amount of business income the individual 4501
is authorized to deduct under division (A)(31) of this section for 4502
the taxable year. 4503

Sec. 5747.78. In computing Ohio adjusted gross income, a 4504
deduction from federal adjusted gross income is allowed to a 4505
contributor for amounts contributed during the taxable year to an 4506
ABLE savings account opened in accordance with sections 113.50 to 4507
113.56 of the Revised Code to the extent that the amounts 4508
contributed have not been deducted in computing the contributor's 4509
federal adjusted gross income for the taxable year. The total 4510
amount of contributions deducted in any taxable year by a taxpayer 4511
or the taxpayer and the taxpayer's spouse, regardless of whether 4512
the taxpayer and the taxpayer's spouse file separate returns or a 4513
joint return, shall not exceed the annual contribution limit for 4514
each beneficiary for whom contributions are made. If the total 4515
annual contributions for a beneficiary exceed the annual 4516
contribution limit, the excess may be carried forward and deducted 4517
in future taxable years until the contributions have been fully 4518

deducted. 4519

As used in this section, "annual contribution limit" means 4520
the limit prescribed in section 5747.70 of the Revised Code on the 4521
dollar amount of contributions and purchases that a taxpayer, or a 4522
taxpayer and the taxpayer's spouse, may deduct during a taxable 4523
year under that section with respect to each beneficiary for whom 4524
contributions or purchases are made. 4525

Section 101.02. That existing sections 9.833, 113.50, 113.51, 4526
113.52, 113.53, 113.54, 3301.0714, 3701.07, 3701.61, 4723.071, 4527
4723.32, 4723.61, 4723.64, 4723.651, 4723.67, 4723.68, 5123.02, 4528
5123.1610, 5123.41, 5123.42, 5123.421, 5123.422, 5123.43, 4529
5123.441, 5123.45, 5123.46, 5123.47, 5124.10, 5124.101, 5124.151, 4530
5124.34, 5124.45, 5126.05, 5126.36, 5705.19, 5705.192, 5705.222, 4531
5705.25, and 5747.01 and sections 3701.611 and 3701.62 of the 4532
Revised Code are hereby repealed. 4533

Section 610.10. That Sections 259.110 and 289.10 of Am. Sub. 4534
H.B. 64 of the 131st General Assembly be amended to read as 4535
follows: 4536

Sec. 259.110. TARGETED CASE MANAGEMENT SERVICES 4537

County boards of developmental disabilities shall pay the 4538
nonfederal portion of targeted case management costs to the 4539
Department of Developmental Disabilities. 4540

The Director of Developmental Disabilities and the Medicaid 4541
Director may enter into an interagency agreement under which the 4542
Department of Developmental Disabilities shall transfer cash from 4543
the Targeted Case Management Fund (Fund 5DJ0) to the Health 4544
Care/Medicaid Support and Recoveries Fund (Fund 5DL0) used by the 4545
Department of Medicaid in an amount equal to the nonfederal 4546
portion of the cost of targeted case management services paid by 4547

county boards. Under the agreement, the Department of Medicaid 4548
shall pay the total cost of targeted case management claims. The 4549
transfer shall be made using an intrastate transfer voucher. 4550

TRANSFER TO MEDICAID WAIVER FUND 4551

On July 1, 2016, or as soon as possible thereafter, the 4552
Director of Budget and Management shall transfer the cash balance 4553
in the Targeted Case Management Fund (Fund 5DJ0) to the Medicaid 4554
Waiver Fund (Fund 3G60), both used by the Department of 4555
Developmental Disabilities. Upon completion of the transfer, Fund 4556
5DJ0 is hereby abolished. The Director of Budget and Management 4557
shall cancel any existing encumbrances against appropriation item 4558
653626, Targeted Case Management Services, and appropriation item 4559
322625, Targeted Case Management Match, and reestablish them 4560
against appropriation item 653639, Medicaid Waiver Services. The 4561
reestablished encumbrance amounts are hereby appropriated. 4562

Sec. 289.10. DOH DEPARTMENT OF HEALTH 4563

General Revenue Fund 4564

GRF 440412	Cancer Incidence	\$	600,000	\$	600,000	4565
	Surveillance System					
GRF 440413	Local Health	\$	823,061	\$	823,061	4566
	Departments					
GRF 440416	Mothers and Children	\$	4,428,015	\$	4,428,015	4567
	Safety Net Services					
GRF 440418	Immunizations	\$	5,988,545	\$	5,988,545	4568
GRF 440431	Free Clinics Safety	\$	437,326	\$	437,326	4569
	Net Services					
GRF 440438	Breast and Cervical	\$	823,217	\$	823,217	4570
	Cancer Screening					
GRF 440444	AIDS Prevention and	\$	5,842,315	\$	5,842,315	4571
	Treatment					
GRF 440451	Public Health	\$	5,000,000	\$	5,000,000	4572

	Laboratory				
GRF 440452	Child and Family	\$	630,444	\$	630,444
	Health Services Match				4573
GRF 440453	Health Care Quality	\$	5,000,000	\$	5,000,000
	Assurance				4574
GRF 440454	Environmental Health	\$	1,209,430	\$	1,209,430
GRF 440459	Help Me Grow	\$	31,708,080	\$	31,708,080
					<u>20,598,171</u>
GRF 440465	FQHC Primary Care	\$	2,686,688	\$	2,686,688
	Workforce Initiative				4577
GRF 440467	Access to Dental Care	\$	540,484	\$	540,484
GRF 440468	Chronic Disease and	\$	2,466,127	\$	2,466,127
	Injury Prevention				4579
GRF 440472	Alcohol Testing	\$	1,114,244	\$	1,114,244
GRF 440473	Tobacco Prevention	\$	5,050,000	\$	7,050,000
	Cessation and				4581
	Enforcement				
GRF 440474	Infant Vitality	\$	4,116,688	\$	4,116,688
GRF 440477	Emergency Preparation	\$	2,000,000	\$	2,000,000
	and Response				4583
GRF 440481	Lupus Awareness	\$	250,000	\$	250,000
GRF 440505	Medically Handicapped	\$	7,512,451	\$	7,512,451
	Children				4585
GRF 440507	Targeted Health Care	\$	1,090,414	\$	1,090,414
	Services Over 21				4586
GRF 654453	Medicaid - Health Care	\$	3,300,000	\$	3,300,000
	Quality Assurance				4587
TOTAL GRF General Revenue Fund		\$	92,617,529	\$	94,617,529
					<u>83,507,620</u>
	Highway Safety Fund Group				4589
4T40 440603	Child Highway Safety	\$	280,000	\$	280,000
TOTAL HSF Highway Safety Fund Group		\$	280,000	\$	280,000
	Dedicated Purpose Fund Group				4592

4700	440647	Fee Supported Programs	\$	23,958,743	\$	24,183,552	4593
4710	440619	Certificate of Need	\$	878,433	\$	878,433	4594
4730	440622	Lab Operating Expenses	\$	5,250,000	\$	5,250,000	4595
4770	440627	Medically Handicapped Children Audit	\$	3,692,703	\$	3,692,703	4596
4D60	440608	Genetics Services	\$	3,311,039	\$	3,311,039	4597
4F90	440610	Sickle Cell Disease Control	\$	1,032,824	\$	1,032,824	4598
4G00	440636	Heirloom Birth Certificate	\$	5,000	\$	5,000	4599
4G00	440637	Birth Certificate Surcharge	\$	5,000	\$	5,000	4600
4L30	440609	HIV Care and Miscellaneous Expenses	\$	15,000,000	\$	15,000,000	4601
4P40	440628	Ohio Physician Loan Repayment	\$	700,000	\$	700,000	4602
4V60	440641	Save Our Sight	\$	2,550,000	\$	2,550,000	4603
5B50	440616	Quality, Monitoring, and Inspection	\$	716,511	\$	736,194	4604
5BX0	440656	Tobacco Use Prevention	\$	6,350,000	\$	6,350,000	4605
5CN0	440645	Choose Life	\$	75,000	\$	75,000	4606
5D60	440620	Second Chance Trust	\$	1,500,000	\$	1,500,000	4607
5ED0	440651	Smoke Free Indoor Air	\$	400,000	\$	400,000	4608
5G40	440639	Adoption Services	\$	20,000	\$	20,000	4609
5PE0	440659	Breast and Cervical Cancer Services	\$	300,000	\$	300,000	4610
5QH0	440661	Dental Hygiene Resources Shortage Area	\$	5,000	\$	5,000	4611

5QJ0	440662	Dental Hygienist Loan	\$	80,000	\$	80,000	4612
		Repayment					
5Z70	440624	Ohio Dentist Loan	\$	140,000	\$	200,000	4613
		Repayment					
6100	440626	Radiation Emergency	\$	1,086,098	\$	1,086,098	4614
		Response					
6660	440607	Medically Handicapped	\$	19,739,617	\$	19,739,617	4615
		Children - County					
		Assessments					
6980	440634	Nurse Aide Training	\$	120,000	\$	120,000	4616
TOTAL DPF		Dedicated Purpose Fund	\$	87,615,968	\$	87,220,460	4617
		Group					
		Internal Service Activity Fund Group					4618
1420	440646	Agency Health	\$	3,279,509	\$	3,130,613	4619
		Services					
2110	440613	Central Support	\$	30,052,469	\$	30,052,469	4620
		Indirect Costs					
TOTAL ISA		Internal Service Activity	\$	33,331,978	\$	33,183,082	4621
		Fund Group					
		Holding Account Fund Group					4622
R014	440631	Vital Statistics	\$	44,986	\$	44,986	4623
R048	440625	Refunds, Grants	\$	20,000	\$	20,000	4624
		Reconciliation, and					
		Audit Settlements					
TOTAL HLD		Holding Account Fund	\$	64,986	\$	64,986	4625
		Group					
		Federal Fund Group					4626
3200	440601	Maternal Child Health	\$	22,000,000	\$	22,000,000	4627
		Block Grant					
3870	440602	Preventive Health	\$	8,000,000	\$	8,000,000	4628
		Block Grant					
3890	440604	Women, Infants, and	\$	240,000,000	\$	240,000,000	4629

		Children				
3910	440606	Medicare Survey and Certification	\$	18,000,000	\$	18,000,000 4630
3920	440618	Federal Public Health Programs	\$	107,198,791	\$	107,198,791 4631 <u>93,198,791</u>
3GD0	654601	Medicaid Program Support	\$	22,392,094	\$	22,392,094 4632
3GN0	440660	Public Health Emergency Preparedness	\$	27,941,795	\$	27,941,795 4633
TOTAL FED	Federal Fund Group		\$	445,532,680	\$	445,532,680 4634 <u>431,532,680</u>
TOTAL ALL BUDGET FUND GROUPS			\$	659,443,141	\$	660,898,737 4635 <u>635,788,828</u>

Section 610.11. That existing Sections 259.110 and 289.10 of 4637
Am. Sub. H.B. 64 of the 131st General Assembly are hereby 4638
repealed. 4639

Section 610.20. That Section 259.10 of Am. Sub. H.B. 64 of 4640
the 131st General Assembly, as amended by Sub. H.B. 340 of the 4641
131st General Assembly, be amended to read as follows: 4642

Sec. 259.10. DDD DEPARTMENT OF DEVELOPMENTAL DISABILITIES 4643

		General Revenue Fund				4644
GRF	320321	Central Administration	\$	164,750	\$	164,750 4645
GRF	320412	Protective Services	\$	2,418,196	\$	2,418,196 4646
GRF	320415	Developmental Disabilities Facilities Lease Rental Bond Payments	\$	20,817,900	\$	19,902,200 4647
GRF	322420	Screening and Early	\$	808,500	\$	808,500 4648

		Intervention				
GRF	322421	<u>Early Intervention</u>	\$	0	\$	<u>11,109,909</u> 4649
GRF	322451	Family Support	\$	5,932,758	\$	5,932,758 4650
		Services				
GRF	322501	County Boards	\$	44,149,280	\$	44,149,280 4651
		Subsidies				
GRF	322503	Tax Equity	\$	14,000,000	\$	14,000,000 4652
GRF	322507	County Board Case	\$	2,500,000	\$	2,500,000 4653
		Management				
GRF	322508	Employment First	\$	5,800,000	\$	5,800,000 4654
		Initiative				
GRF	322509	Community Supports &	\$	750,000	\$	750,000 4655
		Rental Assistance				
GRF	653321	Medicaid Program	\$	6,186,694	\$	6,186,694 4656
		Support - State				
GRF	653407	Medicaid Services	\$	482,137,300	\$	543,467,830 4657
TOTAL GRF		General Revenue Fund	\$	585,665,378	\$	646,080,208 4658
						<u>657,190,117</u>
		Dedicated Purpose Fund Group				4659
5GE0	320606	Operating and	\$	10,107,297	\$	10,107,297 4660
		Services				
5QM0	320607	System Transformation	\$	4,500,000	\$	3,000,000 4661
		Supports				
2210	322620	Supplement Service	\$	150,000	\$	150,000 4662
		Trust				
5DJ0	322625	Targeted Case	\$	38,000,000	\$	43,000,000 0 4663
		Management Match				
5DK0	322629	Capital Replacement	\$	750,000	\$	750,000 4664
		Facilities				
5H00	322619	Medicaid Repayment	\$	160,000	\$	160,000 4665
5JX0	322651	Interagency Workgroup	\$	25,000		25,000 4666
		- Autism				
4890	653632	DC Direct Care	\$	10,050,000	\$	10,050,000 4667

		Services				
5CT0	653607	Intensive Behavioral Needs	\$	1,000,000	\$	1,000,000 4668
5DJ0	653626	Targeted Case Management Services	\$	101,000,000	\$	113,000,000 0 4669
5EV0	653627	Medicaid Program Support	\$	1,500,000	\$	1,500,000 4670
5GE0	653606	ICF/IID and Waiver Match	\$	37,682,901	\$	37,575,865 4671
5S20	653622	Medicaid Admin and Oversight	\$	19,032,154	\$	19,032,154 4672
5Z10	653624	County Board Waiver Match	\$	382,814,610	\$	426,207,065 4673
TOTAL DPF	Dedicated Purpose Fund		\$	606,771,962	\$	665,557,381 4674
Group						<u>509,557,381</u>
Internal Service Activity Fund Group						4675
1520	653609	DC and Residential Operating Services	\$	11,000,000	\$	11,000,000 4676
TOTAL ISA	Internal Service Activity					4677
Fund Group			\$	11,000,000	\$	11,000,000 4678
Federal Fund Group						4679
3A50	320613	DD Council	\$	3,324,187	\$	3,324,187 4680
3250	322612	Community Social Service Programs	\$	10,604,896	\$	10,604,896 <u>24,604,896</u> 4681
3A40	653604	DC & ICF/IID Program Support	\$	8,013,611	\$	8,013,611 4682
3A40	653605	DC and Residential Services and Support	\$	118,423,968	\$	110,604,417 4683
3A40	653653	ICF/IID	\$	357,362,616	\$	356,283,407 4684
3G60	653639	Medicaid Waiver Services	\$	1,019,289,925	\$	1,180,039,348 <u>1,250,039,348</u> 4685
3G60	653640	Medicaid Waiver	\$	46,525,638	\$	47,225,486 4686

Program Support			
3M70 653650	CAFS Medicaid	\$ 3,000,000	\$ 3,000,000 4687
TOTAL FED	Federal Fund Group	\$ 1,566,544,841	\$ 1,719,095,352 4688
			<u>1,803,095,352</u>
TOTAL ALL BUDGET FUND GROUPS		\$ 2,769,982,181	\$ 3,041,732,941 4689
			<u>2,980,842,850</u>

Section 610.21. That existing Section 259.10 of Am. Sub. H.B. 4691
64 of the 131st General Assembly, as amended by Sub. H.B. 340 of 4692
the 131st General Assembly, is hereby repealed. 4693

Section 610.30. That Section 4 of Sub. S.B. 171 of the 129th 4694
General Assembly, as most recently amended by Am. Sub. H.B. 64 of 4695
the 131st General Assembly, be amended to read as follows: 4696

Sec. 4. The following agencies are retained under division 4697
(D) of section 101.83 of the Revised Code and expire on December 4698
31, 2016: 4699

AGENCY NAME	REVISED CODE OR UNCODIFIED SECTION	
Academic Distress Commission	3302.10	4701
Advisory Board of Governor's Office of Faith-Based and Community Initiatives	107.12	4702
Advisory Board to Assist and Advise in the Operation of the Ohio Center for Autism and Low Incidence	3323.33, 3323.34	4703
Advisory Council on Amusement Ride Safety	1711.51, 1711.52	4704
Office of Enterprise Development Advisory Board	5145.162	4705
Advisory Council for Wild, Scenic, or Recreational River Area(s)	1547.84	4706
Advisory Committee on Livestock Exhibitions	901.71	4707
Agricultural Commodity Marketing Programs	924.07	4708

Operating Committees		
Agricultural Commodity Marketing Programs	924.14	4709
Coordinating Committee		
Alternative Energy Advisory Committee	4928.64(D)	4710
AMBER Alert Advisory Committee	5502.521	4711
Apprenticeship Council	Chapter 4139.	4712
Armory Board of Control	5911.09, 5911.12	4713
Automated Title Processing Board	4505.09(C)(1)	4714
Backflow Advisory Board	3703.21	4715
Banking Commission	1123.01	4716
Board of Directors of the Great Lakes Protection Fund	1506.22 (6161.04)	4717
Board of Directors of the Medical Liability Underwriting Association Stabilization Fund	3929.631	4718
Board of Directors of the Ohio Appalachian Center for Higher Education	3333.58	4719
Board of Directors of the Ohio Health Reinsurance Program	3924.08 - 3924.11	4720
Board of Governors of the Commercial Insurance Joint Underwriting Association	3930.03	4721
Board of Governors of the Medical Liability Underwriting Association	3929.64	4722
Board of Voting Machines Examiners	3506.05	4723
Budget Planning and Management Commission	Section 509.10, H.B. 1, 128th G.A.	4724
Brain Injury Advisory Committee	3304.231	4725
Bureau of Workers' Compensation Board of Directors	4121.12	4726
Capitol Square Review and Advisory Board	105.41	4727
Child Care Advisory Council	5104.08	4728
Child Support Guideline Advisory Council	3119.024	4729
Children's Trust Fund Board	3109.15 -	4730

	3109.17	
Citizen's Advisory Council	5123.092,	4731
	5123.093	
Clean Ohio Trail Advisory Board	1519.06	4732
Coastal Resources Advisory Council	1506.12	4733
Commission on African-American Males	4112.12, 4112.13	4734
Commission on Hispanic-Latino Affairs	121.31	4735
Commission on Minority Health	3701.78	4736
Committee on Prescriptive Governance	4723.49 -	4737
	4723.492	
Commodity Advisory Commission	926.32	4738
Consumer Advisory Committee to the Opportunities for Ohioans with Disabilities Commission	3304.16 (3304.14), Section 803.40	4739
Continuing Education Committee	109.80(B)	4740
Council on Alcohol and Drug Addiction Services	3793.09	4741
Council on Unreclaimed Strip Mined Lands	1513.29	4742
County Sheriff's Standard Car Marking and Uniform Commission	311.25 - 311.27	4743
Credential Review Board	3319.65	4744
Credit Union Council	1733.329	4745
Criminal Sentencing Advisory Committee	181.22	4746
Data Collection and Analysis Group	3727.32	4747
Dentist Loan Repayment Advisory Board	3702.92	4748
Department Advisory Council(s)	107.18, 121.13	4749
Development Financing Advisory Council	122.40, 122.41	4750
Early Childhood Advisory Council	3301.90	4751
Education Commission of the States (Interstate Compact for Education)	3301.48, 3301.49	4752
Education Management Information System Advisory Board	3301.0713	4753
Educator Standards Board	3319.60	4754
Electrical Safety Inspector Advisory Committee	3783.08	4755

Emergency Response Commission	3750.02	4756
Engineering Experiment Station Advisory Committee	3335.27	4757
Environmental Education Council	3745.21	4758
Environmental Protection Agency Advisory Board(s)	121.13, 3704.03, 3745.01	4759
Broadcast Educational Media Commission	3353.02 - 3353.04	4760
Ex-Offender Reentry Coalition	5120.07	4761
Farmland Preservation Advisory Board	901.23	4762
Financial Planning and Supervision Commission(s) for Municipal Corporation, County, or Township	118.05	4763
Financial Planning and Supervision Commission for a school district	3316.05	4764
Forestry Advisory Council	1503.40	4765
Governance Authority for a State University or College	3345.75	4766
Governor's Council on People with Disabilities	3303.41	4767
Governor's Policy Information Working Group	Section 313, H.B. 420, 127th G.A.	4768
Governor's Residence Advisory Commission	107.40	4769
Grain Marketing Program Operating Committee	924.20 - 924.30	4770
Great Lakes Commission (Great Lakes Basin Compact)	6161.01	4771
Gubernatorial Transition Committee	107.29, 126.26	4772
Help Me Grow Advisory Council	3701.611	4773
Hemophilia Advisory Subcommittee of the Medically Handicapped Children's Medical Advisory Council	3701.0210	4774
Homeland Security Advisory Council	5502.011(E)	4775
Hospital Measures Advisory Council	3727.31	4776
Housing Trust Fund Advisory Committee	174.06	4777
Industrial Commission Nominating Council	4121.04	4778
Industrial Technology and Enterprise Advisory	122.29, 122.30	4779

Council		
Infant Hearing Screening Subcommittee	3701.507	4780
Infection Control Group	3727.312(D)	4781
Insurance Agent Education Advisory Council	3905.483	4782
Interstate Rail Passenger Advisory Council	4981.35	4783
Joint Select Committee on Volume Cap	133.021	4784
Labor-Management Government Advisory Council	4121.70	4785
Legislative Programming Committee of the Ohio Government Telecommunications Service	3353.07	4786
Legislative Task Force on Redistricting, Reapportionment, and Demographic Research	103.51	4787
Maternity and Newborn Advisory Council	3711.20, 3711.21	4788
Medically Handicapped Children's Medical Advisory Council	3701.025	4789
Midwest Interstate Passenger Rail Compact Commission	4981.361	4790
Milk Sanitation Board	917.03 - 917.032	4791
Mine Subsidence Insurance Governing Board	3929.51	4792
Minority Development Financing Advisory Board	122.72, 122.73	4793
Multi-Agency Radio Communications System (MARCS) Steering Committee	Section 15.02, H.B. 640, 123rd G.A.	4794
National Museum of Afro-American History and Culture Planning Committee	149.303	4795
New African Immigrants Commission	4112.31, 4112.32	4796
Ohio Accountability Task Force	3302.021(E)	4797
Ohio Advisory Council for the Aging	173.03	4798
Ohio Agriculture License Plate Scholarship Fund Board	901.90	4799
Ohio Arts Council	Chapter 3379.	4800
Ohio Business Gateway Steering Committee	5703.57	4801
Ohio Cemetery Dispute Resolution Commission	4767.05, 4767.06	4802
Ohio Civil Rights Commission Advisory Agencies	4112.04(B)(4)	4803

and Conciliation Councils		
Ohio Commercial Market Assistance Plan Executive Committee	3930.02	4804
Ohio Commission on Dispute Resolution and Conflict Management	179.02 - 179.04	4805
Ohio Commission on Fatherhood	5101.34	4806
Ohio Community Service Council	121.40 - 121.404	4807
Ohio Council for Interstate Adult Offender Supervision	5149.22	4808
Ohio Cultural Facilities Commission	Chapter 3383.	4809
Ohio Cystic Fibrosis Legislative Task Force	101.38	4810
Ohio Developmental Disabilities Council	5123.35	4811
Ohio Expositions Commission	991.02	4812
Ohio Family and Children First Cabinet Council	121.37	4813
Ohio Geographically Referenced Information Program Council	125.901, 125.902	4814
Ohio Geology Advisory Council	1501.11	4815
Ohio Grape Industries Committee	924.51 - 924.55	4816
Ohio Historic Site Preservation Advisory Board	149.301	4817
Ohio Historical Society Board of Trustees	149.30	4818
Ohio Judicial Conference	105.91 - 105.97	4819
Ohio Lake Erie Commission	1506.21	4820
Ohio Legislative Commission on the Education and Preservation of State History	Section 701.05, H.B. 1, 128th G.A.	4821
Ohio Medical Quality Foundation	3701.89	4822
Ohio Parks and Recreation Council	1541.40	4823
Ohio Peace Officer Training Commission	109.71, 109.72	4824
Ohio Private Investigation and Security Services Commission	4749.021, 4743.01	4825
Ohio Public Defender Commission	120.01 - 120.03	4826
Ohio Public Library Information Network Board of Trustees	3375.65, 3375.66	4827

Ohio Quarter Horse Development Commission	3769.086	4828
Ohio Small Government Capital Improvements Commission	164.02(C)(D)	4829
Ohio Soil and Water Conservation Commission	1515.02	4830
Ohio Standardbred Development Commission	3769.085	4831
Ohio Thoroughbred Racing Advisory Committee	3769.084	4832
Ohio Transportation Finance Commission	5531.12(B) to (D)	4833
Ohio Tuition Trust Authority	3334.03, 3334.08	4834
Ohio University College of Osteopathic Medicine Advisory Committee	3337.10, 3337.11	4835
Ohio Vendors Representative Committee	3304.34, 20 USC 107	4836
Ohio War Orphans Scholarship Board	5910.02 - 5910.06	4837
Ohio Water Advisory Council	1521.031	4838
Ohio Water Resources Council Advisory Group	1521.19	4839
Ohio Water Resources Council	1521.19	4840
Oil and Gas Commission	1509.35	4841
Operating Committee of the Oil and Gas Marketing Program	1510.06, 1510.11	4842
Organized Crime Investigations Commission	177.01	4843
Pharmacy and Therapeutics Committee of the Department of Medicaid	5164.7510	4844
Physician Assistant Policy Committee of the State Medical Board	4730.05, 4730.06	4845
Physician Loan Repayment Advisory Board	3702.81	4846
Power Siting Board	4906.02	4847
Prequalification Review Board	5525.07	4848
Private Water Systems Advisory Council	3701.346	4849
Public Utilities Commission Nominating Council	4901.021	4850
Public Utility Property Tax Study Committee	5727.85(K)	4851
Radiation Advisory Council	3748.20	4852

Reclamation Commission	1513.05	4853
Reclamation Forfeiture Fund Advisory Board	1513.182	4854
Recreation and Resources Commission	1501.04	4855
Recycling and Litter Prevention Advisory Council	1502.04	4856
School and Ministerial Lands Divestiture Committee	501.041	4857
Savings and Loan Associations and Savings Banks Board	1181.16	4858
Second Chance Trust Fund Advisory Committee	2108.35	4859
Service Coordination Workgroup	Section 751.20, H.B. 1, 128th G.A.	4860
Ski Tramway Board	4169.02	4861
Small Business Stationary Source Technical and Environmental Compliance Assistance Council	3704.19	4862
Solid Waste Management Advisory Council	3734.51	4863
Special Commission to Consider the Suspension of Local Government Officials	3.16	4864
Speed to Scale Task Force	Section 375.60.80, H.B. 119, 128th G.A.	4865
State Agency Coordinating Group	1521.19	4866
State Audit Committee	126.46	4867
State Council of Uniform State Laws	105.21 - 105.27	4868
State Criminal Sentencing Commission	181.22 - 181.26	4869
State Fire Council	3737.81	4870
State Library Board	3375.01	4871
State Victims Assistance Advisory Council	109.91(B) and (C)	4872
Statewide Consortium of County Law Library Resource Boards	3375.481	4873
STEM Committee	3326.02	4874
Student Tuition Recovery Authority	3332.081	4875

Sunset Review Committee	101.84 - 101.87	4876
Tax Credit Authority	122.17(M)	4877
Technical Advisory Committee to Assist Director of the Ohio Coal Development Office	1551.35	4878
Technical Advisory Council on Oil and Gas	1509.38	4879
Transportation Review Advisory Council	5512.07 - 5512.09	4880
Unemployment Compensation Advisory Council	4141.08	4881
Unemployment Compensation Review Commission	4141.06	4882
Veterans Advisory Committee	5902.02(K)	4883
Volunteer Fire Fighters' Dependents Fund Boards (private volunteer)	146.02 - 146.06	4884
Volunteer Fire Fighters' Dependents Fund Boards (public)	146.02 - 146.06	4885
Water and Sewer Commission	1525.11(C)	4886
Waterways Safety Council	1547.73	4887
Wildlife Council	1531.03 - 1531.05	4888
Workers' Compensation Board of Directors Nominating Committee	4121.123	4889

Section 610.31. That existing Section 4 of Sub. S.B. 171 of 4890
the 129th General Assembly, as most recently amended by Am. Sub. 4891
H.B. 64 of the 131st General Assembly, is hereby repealed. 4892

Section 751.10. PART C EARLY INTERVENTION SERVICES PROGRAM 4893

(A) On July 1, 2016, the responsibilities that the Department 4894
of Health had on June 30, 2016, with respect to implementing the 4895
Part C Early Intervention Services Program for eligible infants 4896
and toddlers in Ohio in accordance with Part C of the "Individuals 4897
with Disabilities Education Act," 20 U.S.C. 1431 et seq., and 4898
regulations implementing that part in 34 C.F.R. part 303, are 4899
transferred to the Department of Developmental Disabilities. 4900

Associated with the transfer, all of the following shall be the 4901
case: 4902

(1) The Department of Developmental Disabilities becomes the 4903
lead agency responsible for the administration of funds provided 4904
for the Program, as described by 20 U.S.C. 1437(a)(1). 4905

(2) The Department of Developmental Disabilities is the 4906
successor to, assumes the obligations and authority of, and 4907
otherwise continues Program implementation. 4908

(3) No validation, cure, right, privilege, remedy, 4909
obligation, or liability related to the Program is impaired or 4910
lost by reason of the transfer and must be recognized, 4911
administered, performed, or enforced by the Department of 4912
Developmental Disabilities. 4913

(4) Business associated with the Program's implementation 4914
that was commenced but not completed by the Department of Health 4915
must be completed by the Department of Developmental Disabilities 4916
in the same manner, and with the same effect, as if completed by 4917
the Department of Health. 4918

(5) All of the Department of Health's rules, orders, and 4919
determinations associated with the Program continue in effect as 4920
rules, orders, and determinations of the Department of 4921
Developmental Disabilities until modified or rescinded by the 4922
Department of Developmental Disabilities. 4923

(6) A Department of Health employee who is assigned to the 4924
Program on June 30, 2016, is transferred to the Department of 4925
Developmental Disabilities and retains all rights under sections 4926
124.321 to 124.328 of the Revised Code. The employee also retains 4927
all benefits the employee had accrued on the effective date of the 4928
transfer, including discipline status. The employee's employment 4929
records and actions, including personnel actions, disciplinary 4930
actions, performance improvement plans, and performance 4931

evaluations, transfer with the employee. Absent authorization from 4932
the employee, the Department of Health is not to transfer to the 4933
Department of Developmental Disabilities any medical documentation 4934
regarding the employee in its possession. 4935

(7) All equipment and assets relating to the Program, except 4936
for those related to Early Track, are transferred from the 4937
Department of Health to the Department of Developmental 4938
Disabilities. 4939

(8) Individuals who are members of the Help Me Grow Advisory 4940
Council on June 30, 2016, shall, on July 1, 2016, become members 4941
of the Early Intervention Services Advisory Council established 4942
under section 5123.0422 of the Revised Code and shall remain 4943
members until the completion of their terms in accordance with 4944
that section. 4945

(9) Whenever the Help Me Grow Advisory Council, or the 4946
Department of Health in relation to the Part C Early Intervention 4947
Services Program, is referred to in statute, contract, or other 4948
instrument, the reference is deemed to refer to the Early 4949
Intervention Services Advisory Council or the Department of 4950
Developmental Disabilities, whichever is appropriate in context. 4951

(B) On July 1, 2016, or as soon as possible thereafter, the 4952
Director of Health shall certify to the Director of Budget and 4953
Management the cash balance and the existing encumbrances relating 4954
to Part C Early Intervention Services in the General Operations 4955
Fund (Fund 3920) used by the Department of Health. The Director of 4956
Budget and Management may transfer up to the amount of cash 4957
certified to the Federal Grants Fund (Fund 3250) used by the 4958
Department of Developmental Disabilities. The amount transferred 4959
by the Director of Budget and Management is hereby appropriated. 4960

The Director of Budget and Management shall cancel any 4961
existing encumbrances related to the Part C Early Intervention 4962

Services against appropriation item 440618, Federal Public Health Programs, and reestablish them against appropriation item 322612, Community Social Service Programs. The reestablished amounts are hereby appropriated. Any related business commenced but not completed under appropriation item 440618 shall be completed under appropriation item 322612 in the same manner and with the same effect as if it were completed with regard to appropriation item 440618.

On July 1, 2016, or as soon as possible thereafter, the Director of Budget and Management shall cancel any existing encumbrances related to the Part C Early Intervention Program against appropriation item 440459, Help Me Grow, and reestablish them against appropriation item 322421, Early Intervention. The reestablished amounts are hereby appropriated. Any related business commenced but not completed under appropriation item 440459 shall be completed under appropriation item 322421 in the same manner and with the same effect as if it were completed with regard to appropriation item 440459.

Section 751.50. (A) As used in this section, "developmental center" has the same meaning as in section 5123.032 of the Revised Code.

(B) The Department of Developmental Disabilities shall prepare a report evaluating the progress of the efforts since July 1, 2015, to relocate the residents of developmental centers whose closures have been announced pursuant to section 5123.032 of the Revised Code. The report shall evaluate all of the following regarding the residents who have been relocated from those developmental centers since July 1, 2015:

(1) The availability and appropriateness of the care, including health care services, provided to each relocated resident in the resident's current residential setting;

(2) The appropriateness of the current living conditions of each relocated resident; 4994
4995

(3) The number of times each relocated resident has since been transferred, discharged, or otherwise relocated to a different residential setting and the type of setting to which the resident has been relocated; 4996
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4999

(4) Reports of death, significant bodily injury, hospital or nursing home stays, and arrests or detainments by law enforcement involving each relocated resident that occurred on or after the date of the resident's relocation and before the effective date of this section. 5000
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The Department shall submit a copy of the report to the Speaker of the House of Representatives not later than June 30, 2016. 5005
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Section 752.10. (A) As used in this section, "ICF/IID," "ICF/IID services," and "provider" have the same meanings as in section 5124.01 of the Revised Code. 5008
5009
5010

(B) Notwithstanding sections 5124.192, 5124.193, 5124.40, and 5124.41 of the Revised Code and subject to division (C) of this section, the Department of Developmental Disabilities shall disregard, for the purpose of the Medicaid payment rates for ICF/IID services provided during fiscal year 2017, the results of an exception review conducted under section 5124.193 of the Revised Code during calendar year 2015 if the results are based on a change the Department made to either of the following: 5011
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(1) The Department's instructions or guidelines for the resident assessment forms used for the purpose of section 5124.191 of the Revised Code; 5019
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(2) The manner in which the grouper methodology prescribed in rules authorized by section 5124.192 of the Revised Code is 5022
5023

applied in determining case-mix scores under that section. 5024

(C) Division (B) of this section does not apply to the 5025
results of an exception review if the results are based on a 5026
change described in division (B) of this section unless either of 5027
the following applies: 5028

(1) The Department applied the change retroactively. 5029

(2) Before making the change, the Department failed to do any 5030
of the following: 5031

(a) Notify all ICF/IID providers of the proposed change; 5032

(b) Provide representatives of ICF/IID providers an 5033
opportunity to provide the Department their concerns about, and 5034
suggestions to revise, the proposed change; 5035

(c) In the case of the proposed change described in division 5036
(B)(2) of this section, determine that the proposed change is 5037
consistent with the documentation of ICF/IID staff time that was 5038
used to create the grouper methodology. 5039

Section 757.01. The amendment or enactment by this act of 5040
sections 5747.01 and 5747.78 of the Revised Code applies to 5041
taxable years beginning in or after the calendar year in which the 5042
act takes effect. 5043

Section 806.10. The items of law contained in this act, and 5044
their applications, are severable. If any item of law contained in 5045
this act, or if any application of any item of law contained in 5046
this act, is held invalid, the invalidity does not affect other 5047
items of law contained in this act and their applications that can 5048
be given effect without the invalid item of law or application. 5049

Section 812.20. The amendments made in sections of this act 5050
prefixed with the number "610" are not subject to the referendum 5051

under Ohio Constitution, article II, section 1d, and therefore 5052
take effect immediately when this act becomes law. 5053

Section 812.30. Sections 751.10 and 751.50 of this act are 5054
not subject to the referendum under Ohio Constitution, article II, 5055
section 1d, and therefore take effect immediately when this act 5056
becomes law. 5057

Section 900. Section 5705.192 of the Revised Code is 5058
presented in this act as a composite of the section as amended by 5059
both Am. Sub. H.B. 59 and Sub. H.B. 167 of the 130th General 5060
Assembly. The General Assembly, applying the principle stated in 5061
division (B) of section 1.52 of the Revised Code that amendments 5062
are to be harmonized if reasonably capable of simultaneous 5063
operation, finds that the composite is the resulting version of 5064
the section in effect prior to the effective date of the section 5065
as presented in this act. 5066