

# AN ACT

To amend sections 109.572, 718.81, 718.85, 1710.01, 1710.02, 1710.06, 5739.02, and 5739.09 and to enact section 124.74 of the Revised Code, and to amend Sections 323.10, 337.10, and 337.50 of Am. Sub. H.B. 49 of the 132nd General Assembly, Section 211.20 of Am. Sub. H.B. 49 of the 132nd General Assembly, as subsequently amended, Sections 207.80, 211.10, 213.10, 213.20, 223.50, and 237.20 of H.B. 529 of the 132nd General Assembly, and Sections 207.100, 207.240, 223.10, 223.15, 227.10, 237.10, 237.13, and 285.10 of H.B. 529 of the 132nd General Assembly, as subsequently amended, to authorize the creation of a special improvement district to facilitate Lake Erie shoreline improvement, to revise other laws governing taxation and public property and otherwise provide authorization and conditions for the operation of state programs, and to make appropriations.

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

SECTION 1. That sections 109.572, 718.81, 718.85, 1710.01, 1710.02, 1710.06, 5739.02, and 5739.09 be amended and section 124.74 of the Revised Code be enacted to read as follows:

Sec. 109.572. (A)(1) Upon receipt of a request pursuant to section 121.08, 3301.32, 3301.541, or 3319.39 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following:

(a) A violation of section 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised Code, felonious sexual penetration in violation of former section 2907.12 of the Revised Code, a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, a violation of section 2919.23 of the Revised Code that would have been a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, had the violation been committed prior to that date, or a violation of section 2925.11 of the Revised Code that is not a minor drug possession offense;

(b) A violation of an existing or former law of this state, any other state, or the United States that is substantially equivalent to any of the offenses listed in division (A)(1)(a) of this section;

(c) If the request is made pursuant to section 3319.39 of the Revised Code for an applicant who is a teacher, any offense specified in section 3319.31 of the Revised Code.

(2) On receipt of a request pursuant to section 3712.09 or 3721.121 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check with respect to any person who has applied for employment in a position for which a criminal records check is required by those sections. The superintendent shall conduct the criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following:

(a) A violation of section 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code;

(b) An existing or former law of this state, any other state, or the United States that is substantially equivalent to any of the offenses listed in division (A)(2)(a) of this section.

(3) On receipt of a request pursuant to section 173.27, 173.38, 173.381, 3701.881, 5164.34, 5164.341, 5164.342, 5123.081, or 5123.169 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check of the person for whom the request is made. The superintendent shall conduct the criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of, has pleaded guilty to, or (except in the case of a request pursuant to section 5164.34, 5164.341, or 5164.342 of the Revised Code) has been found eligible for intervention in lieu of conviction for any of the following, regardless of the date of the conviction, the date of entry of the guilty plea, or (except in the case of a request pursuant to section 5164.34, 5164.341, or 5164.342 of the Revised Code) the date the person was found eligible for intervention in lieu of conviction:

(a) A violation of section 959.13, 959.131, 2903.01, 2903.02, 2903.03, 2903.04, 2903.041, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2903.341, 2905.01, 2905.02, 2905.05, 2905.11, 2905.12, 2905.32, 2905.33, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2907.33, 2909.02, 2909.03, 2909.04, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.05, 2913.11, 2913.21, 2913.31, 2913.32, 2913.40, 2913.41, 2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 2913.49, 2913.51, 2917.01, 2917.02, 2917.03,

2917.31, 2919.12, 2919.121, 2919.123, 2919.22, 2919.23, 2919.24, 2919.25, 2921.03, 2921.11, 2921.12, 2921.13, 2921.21, 2921.24, 2921.32, 2921.321, 2921.34, 2921.35, 2921.36, 2921.51, 2923.12, 2923.122, 2923.123, 2923.13, 2923.161, 2923.162, 2923.21, 2923.32, 2923.42, 2925.02, 2925.03, 2925.04, 2925.041, 2925.05, 2925.06, 2925.09, 2925.11, 2925.13, 2925.14, 2925.141, 2925.22, 2925.23, 2925.24, 2925.36, 2925.55, 2925.56, 2927.12, or 3716.11 of the Revised Code;

(b) Felonious sexual penetration in violation of former section 2907.12 of the Revised Code;

(c) A violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996;

(d) A violation of section 2923.01, 2923.02, or 2923.03 of the Revised Code when the underlying offense that is the object of the conspiracy, attempt, or complicity is one of the offenses listed in divisions (A)(3)(a) to (c) of this section;

(e) A violation of an existing or former municipal ordinance or law of this state, any other state, or the United States that is substantially equivalent to any of the offenses listed in divisions (A) (3)(a) to (d) of this section.

(4) On receipt of a request pursuant to section 2151.86 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following:

(a) A violation of section 959.13, 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.15, 2903.16, 2903.21, 2903.211, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.22, 2909.23, 2909.24, 2911.01, 2911.02, 2911.11, 2911.12, 2913.49, 2917.01, 2917.02, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, 2927.12, or 3716.11 of the Revised Code, a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, a violation of section 2919.23 of the Revised Code that would have been a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, had the violation been committed prior to that date, a violation of section 2925.11 of the Revised Code that is not a minor drug possession offense, two or more OVI or OVUAC violations committed within the three years immediately preceding the submission of the application or petition that is the basis of the request, or felonious sexual penetration in violation of former section 2907.12 of the Revised Code;

(b) A violation of an existing or former law of this state, any other state, or the United States that is substantially equivalent to any of the offenses listed in division (A)(4)(a) of this section.

(5) Upon receipt of a request pursuant to section 5104.013 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request has been convicted of or pleaded guilty to any of the

following:

(a) A violation of section 2151.421, 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.22, 2903.34, 2905.01, 2905.02, 2905.05, 2905.11, 2905.32, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.19, 2907.21, 2907.22, 2907.23, 2907.24, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2909.04, 2909.05, 2911.01, 2911.02, 2911.11, 2911.12, 2913.02, 2913.03, 2913.04, 2913.041, 2913.05, 2913.06, 2913.11, 2913.21, 2913.31, 2913.32, 2913.33, 2913.34, 2913.40, 2913.41, 2913.42, 2913.43, 2913.44, 2913.441, 2913.45, 2913.46, 2913.47, 2913.48, 2913.49, 2917.01, 2917.02, 2917.03, 2917.31, 2919.12, 2919.22, 2919.224, 2919.225, 2919.24, 2919.25, 2921.03, 2921.11, 2921.13, 2921.14, 2921.34, 2921.35, 2923.01, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised Code, felonious sexual penetration in violation of former section 2907.12 of the Revised Code, a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, a violation of section 2919.23 of the Revised Code that would have been a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, had the violation been committed prior to that date, a violation of section 2925.11 of the Revised Code that is not a minor drug possession offense, a violation of section 2923.02 or 2923.03 of the Revised Code that relates to a crime specified in this division, or a second violation of section 4511.19 of the Revised Code within five years of the date of application for licensure or certification.

(b) A violation of an existing or former law of this state, any other state, or the United States that is substantially equivalent to any of the offenses or violations described in division (A)(5)(a) of this section.

(6) Upon receipt of a request pursuant to section 5153.111 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following:

(a) A violation of section 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 2905.01, 2905.02, 2905.05, 2907.02, 2907.03, 2907.04, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.21, 2907.22, 2907.23, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2909.02, 2909.03, 2911.01, 2911.02, 2911.11, 2911.12, 2919.12, 2919.22, 2919.24, 2919.25, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.04, 2925.05, 2925.06, or 3716.11 of the Revised Code, felonious sexual penetration in violation of former section 2907.12 of the Revised Code, a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, a violation of section 2919.23 of the Revised Code that would have been a violation of section 2905.04 of the Revised Code as it existed prior to July 1, 1996, had the violation been committed prior to that date, or a violation of section 2925.11 of the Revised Code that is not a minor drug possession offense;

(b) A violation of an existing or former law of this state, any other state, or the United States that is substantially equivalent to any of the offenses listed in division (A)(6)(a) of this section.

(7) On receipt of a request for a criminal records check from an individual pursuant to section 4749.03 or 4749.06 of the Revised Code, accompanied by a completed copy of the form prescribed in division (C)(1) of this section and a set of fingerprint impressions obtained in a manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists indicating that the person who is the subject of the request has been convicted of or pleaded guilty to a felony in this state or in any other state. If the individual indicates that a firearm will be carried in the course of business, the superintendent shall require information from the federal bureau of investigation as described in division (B)(2) of this section. Subject to division (F) of this section, the superintendent shall report the findings of the criminal records check and any information the federal bureau of investigation provides to the director of public safety.

(8) On receipt of a request pursuant to section 1321.37, 1321.53, or 4763.05 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check with respect to any person who has applied for a license, permit, or certification from the department of commerce or a division in the department. The superintendent shall conduct the criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following: a violation of section 2913.02, 2913.11, 2913.31, 2913.51, or 2925.03 of the Revised Code; any other criminal offense involving theft, receiving stolen property, embezzlement, forgery, fraud, passing bad checks, money laundering, or drug trafficking, or any criminal offense involving money or securities, as set forth in Chapters 2909., 2911., 2913., 2915., 2921., 2923., and 2925. of the Revised Code; or any existing or former law of this state, any other state, or the United States that is substantially equivalent to those offenses.

(9) On receipt of a request for a criminal records check from the treasurer of state under section 113.041 of the Revised Code or from an individual under section 4701.08, 4715.101, 4717.061, 4725.121, 4725.501, 4729.071, 4730.101, 4730.14, 4730.28, 4731.081, 4731.15, 4731.171, 4731.222, 4731.281, 4731.296, 4731.531, 4732.091, 4734.202, 4740.061, 4741.10, 4747.051, 4753.061, 4755.70, 4757.101, 4759.061, 4760.032, 4760.06, 4761.051, 4762.031, 4762.06, 4774.031, 4774.06, 4776.021, 4778.04, 4778.07, 4779.091, or 4783.04 of the Revised Code, accompanied by a completed form prescribed under division (C)(1) of this section and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request has been convicted of or pleaded guilty to any criminal offense in this state or any other state. Subject to division (F) of this section, the superintendent shall send the results of a check requested under section 113.041 of the Revised Code to the treasurer of state and shall send the results of a check requested under any of the other listed sections to the licensing board specified by the individual in the request.

(10) On receipt of a request pursuant to section 124.74, 1121.23, 1315.141, 1733.47, or

1761.26 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any criminal offense under any existing or former law of this state, any other state, or the United States.

(11) On receipt of a request for a criminal records check from an appointing or licensing authority under section 3772.07 of the Revised Code, a completed form prescribed under division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner prescribed in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty or no contest to any offense under any existing or former law of this state, any other state, or the United States that is a disqualifying offense as defined in section 3772.07 of the Revised Code or substantially equivalent to such an offense.

(12) On receipt of a request pursuant to section 2151.33 or 2151.412 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check with respect to any person for whom a criminal records check is required under that section. The superintendent shall conduct the criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to any of the following:

(a) A violation of section 2903.01, 2903.02, 2903.03, 2903.04, 2903.11, 2903.12, 2903.13, 2903.16, 2903.21, 2903.34, 2905.01, 2905.02, 2905.11, 2905.12, 2907.02, 2907.03, 2907.05, 2907.06, 2907.07, 2907.08, 2907.09, 2907.12, 2907.25, 2907.31, 2907.32, 2907.321, 2907.322, 2907.323, 2911.01, 2911.02, 2911.11, 2911.12, 2911.13, 2913.02, 2913.03, 2913.04, 2913.11, 2913.21, 2913.31, 2913.40, 2913.43, 2913.47, 2913.51, 2919.25, 2921.36, 2923.12, 2923.13, 2923.161, 2925.02, 2925.03, 2925.11, 2925.13, 2925.22, 2925.23, or 3716.11 of the Revised Code;

(b) An existing or former law of this state, any other state, or the United States that is substantially equivalent to any of the offenses listed in division (A)(12)(a) of this section.

(13) On receipt of a request pursuant to section 3796.12 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in a manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to the following:

(a) A disqualifying offense as specified in rules adopted under division (B)(2)(b) of section 3796.03 of the Revised Code if the person who is the subject of the request is an administrator or other person responsible for the daily operation of, or an owner or prospective owner, officer or

prospective officer, or board member or prospective board member of, an entity seeking a license from the department of commerce under Chapter 3796. of the Revised Code;

(b) A disqualifying offense as specified in rules adopted under division (B)(2)(b) of section 3796.04 of the Revised Code if the person who is the subject of the request is an administrator or other person responsible for the daily operation of, or an owner or prospective owner, officer or prospective officer, or board member or prospective board member of, an entity seeking a license from the state board of pharmacy under Chapter 3796. of the Revised Code.

(14) On receipt of a request required by section 3796.13 of the Revised Code, a completed form prescribed pursuant to division (C)(1) of this section, and a set of fingerprint impressions obtained in a manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists that indicates that the person who is the subject of the request previously has been convicted of or pleaded guilty to the following:

(a) A disqualifying offense as specified in rules adopted under division (B)(8)(a) of section 3796.03 of the Revised Code if the person who is the subject of the request is seeking employment with an entity licensed by the department of commerce under Chapter 3796. of the Revised Code;

(b) A disqualifying offense as specified in rules adopted under division (B)(14)(a) of section 3796.04 of the Revised Code if the person who is the subject of the request is seeking employment with an entity licensed by the state board of pharmacy under Chapter 3796. of the Revised Code.

(15) On receipt of a request pursuant to section 4768.06 of the Revised Code, a completed form prescribed under division (C)(1) of this section, and a set of fingerprint impressions obtained in the manner described in division (C)(2) of this section, the superintendent of the bureau of criminal identification and investigation shall conduct a criminal records check in the manner described in division (B) of this section to determine whether any information exists indicating that the person who is the subject of the request has been convicted of or pleaded guilty to a felony in this state or in any other state.

(B) Subject to division (F) of this section, the superintendent shall conduct any criminal records check to be conducted under this section as follows:

(1) The superintendent shall review or cause to be reviewed any relevant information gathered and compiled by the bureau under division (A) of section 109.57 of the Revised Code that relates to the person who is the subject of the criminal records check, including, if the criminal records check was requested under section 113.041, 121.08, 124.74, 173.27, 173.38, 173.381, 1121.23, 1315.141, 1321.37, 1321.53, 1733.47, 1761.26, 2151.86, 3301.32, 3301.541, 3319.39, 3701.881, 3712.09, 3721.121, 3772.07, 3796.12, 3796.13, 4749.03, 4749.06, 4763.05, 4768.06, 5104.013, 5164.34, 5164.341, 5164.342, 5123.081, 5123.169, or 5153.111 of the Revised Code, any relevant information contained in records that have been sealed under section 2953.32 of the Revised Code;

(2) If the request received by the superintendent asks for information from the federal bureau of investigation, the superintendent shall request from the federal bureau of investigation any information it has with respect to the person who is the subject of the criminal records check, including fingerprint-based checks of national crime information databases as described in 42 U.S.C.

671 if the request is made pursuant to section 2151.86 or 5104.013 of the Revised Code or if any other Revised Code section requires fingerprint-based checks of that nature, and shall review or cause to be reviewed any information the superintendent receives from that bureau. If a request under section 3319.39 of the Revised Code asks only for information from the federal bureau of investigation, the superintendent shall not conduct the review prescribed by division (B)(1) of this section.

(3) The superintendent or the superintendent's designee may request criminal history records from other states or the federal government pursuant to the national crime prevention and privacy compact set forth in section 109.571 of the Revised Code.

(4) The superintendent shall include in the results of the criminal records check a list or description of the offenses listed or described in division (A)(1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12), (13), (14), or (15) of this section, whichever division requires the superintendent to conduct the criminal records check. The superintendent shall exclude from the results any information the dissemination of which is prohibited by federal law.

(5) The superintendent shall send the results of the criminal records check to the person to whom it is to be sent not later than the following number of days after the date the superintendent receives the request for the criminal records check, the completed form prescribed under division (C)(1) of this section, and the set of fingerprint impressions obtained in the manner described in division (C)(2) of this section:

(a) If the superintendent is required by division (A) of this section (other than division (A)(3) of this section) to conduct the criminal records check, thirty;

(b) If the superintendent is required by division (A)(3) of this section to conduct the criminal records check, sixty.

(C)(1) The superintendent shall prescribe a form to obtain the information necessary to conduct a criminal records check from any person for whom a criminal records check is to be conducted under this section. The form that the superintendent prescribes pursuant to this division may be in a tangible format, in an electronic format, or in both tangible and electronic formats.

(2) The superintendent shall prescribe standard impression sheets to obtain the fingerprint impressions of any person for whom a criminal records check is to be conducted under this section. Any person for whom a records check is to be conducted under this section shall obtain the fingerprint impressions at a county sheriff's office, municipal police department, or any other entity with the ability to make fingerprint impressions on the standard impression sheets prescribed by the superintendent. The office, department, or entity may charge the person a reasonable fee for making the impressions. The standard impression sheets the superintendent prescribes pursuant to this division may be in a tangible format, in an electronic format, or in both tangible and electronic formats.

(3) Subject to division (D) of this section, the superintendent shall prescribe and charge a reasonable fee for providing a criminal records check under this section. The person requesting the criminal records check shall pay the fee prescribed pursuant to this division. In the case of a request under section 1121.23, 1155.03, 1163.05, 1315.141, 1733.47, 1761.26, 2151.33, 2151.412, or 5164.34 of the Revised Code, the fee shall be paid in the manner specified in that section.

(4) The superintendent of the bureau of criminal identification and investigation may



prescribe methods of forwarding fingerprint impressions and information necessary to conduct a criminal records check, which methods shall include, but not be limited to, an electronic method.

(D) The results of a criminal records check conducted under this section, other than a criminal records check specified in division (A)(7) of this section, are valid for the person who is the subject of the criminal records check for a period of one year from the date upon which the superintendent completes the criminal records check. If during that period the superintendent receives another request for a criminal records check to be conducted under this section for that person, the superintendent shall provide the results from the previous criminal records check of the person at a lower fee than the fee prescribed for the initial criminal records check.

(E) When the superintendent receives a request for information from a registered private provider, the superintendent shall proceed as if the request was received from a school district board of education under section 3319.39 of the Revised Code. The superintendent shall apply division (A)(1)(c) of this section to any such request for an applicant who is a teacher.

(F)(1) Subject to division (F)(2) of this section, all information regarding the results of a criminal records check conducted under this section that the superintendent reports or sends under division (A)(7) or (9) of this section to the director of public safety, the treasurer of state, or the person, board, or entity that made the request for the criminal records check shall relate to the conviction of the subject person, or the subject person's plea of guilty to, a criminal offense.

(2) Division (F)(1) of this section does not limit, restrict, or preclude the superintendent's release of information that relates to the arrest of a person who is eighteen years of age or older, to an adjudication of a child as a delinquent child, or to a criminal conviction of a person under eighteen years of age in circumstances in which a release of that nature is authorized under division (E)(2), (3), or (4) of section 109.57 of the Revised Code pursuant to a rule adopted under division (E)(1) of that section.

(G) As used in this section:

(1) "Criminal records check" means any criminal records check conducted by the superintendent of the bureau of criminal identification and investigation in accordance with division (B) of this section.

(2) "Minor drug possession offense" has the same meaning as in section 2925.01 of the Revised Code.

(3) "OVI or OVUAC violation" means a violation of section 4511.19 of the Revised Code or a violation of an existing or former law of this state, any other state, or the United States that is substantially equivalent to section 4511.19 of the Revised Code.

(4) "Registered private provider" means a nonpublic school or entity registered with the superintendent of public instruction under section 3310.41 of the Revised Code to participate in the autism scholarship program or section 3310.58 of the Revised Code to participate in the Jon Peterson special needs scholarship program.

Sec. 124.74. (A) Division (B) of this section applies to any of the following individuals:

(1) An employee in the service of the state;

(2) A prospective employee for a position in the service of the state;

(3) A contractor of a state agency, board, or commission;

(4) A contractor, employee, or prospective employee of a board of county commissioners or a

county department of job and family services, child support enforcement agency, or public children services agency.

(B) If an individual described in division (A) of this section has or, in the case of a prospective employee, will have access to or the use of federal tax information, the head of the state or county agency, department, board, or commission with which the individual is employed, will be employed, or is contracted shall request that the superintendent of the bureau of criminal identification and investigation conduct a criminal records check based on the individual's fingerprints in accordance with section 109.572 of the Revised Code. The head of the agency, department, board, or commission shall request that criminal record information from the federal bureau of investigation be obtained as part of the criminal records check.

Such an individual, and the agency, department, board, or commission with which the individual is employed, will be employed, or is contracted, shall also comply with any separate request by the federal bureau of investigation to conduct a national criminal records check.

(C) A state or county agency, department, board, or commission may adopt any rules or policies necessary to implement this section.

Sec. 718.81. If a term used in sections 718.80 to 718.95 of the Revised Code that is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in Title LVII of the Revised Code and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall have control over the use of the term in Title LVII of the Revised Code, unless the term is defined in Chapter 5703. of the Revised Code, in which case the definition in that chapter shall control. Any reference in this chapter to the Internal Revenue Code includes other laws of the United States related to federal income taxes. If a term is defined in both this section and section 718.01 of the Revised Code, the definition in this section shall control for all uses of that term in sections 718.80 through 718.95 of the Revised Code.

As used in sections 718.80 to 718.95 of the Revised Code only:

(A) "Municipal taxable income" means income apportioned or situated to the municipal corporation under section 718.82 of the Revised Code, as applicable, reduced by any pre-2017 net operating loss carryforward available to the person for the municipal corporation.

(B) "Adjusted federal taxable income," for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation as described in division (D)(5) of section 718.01 of the Revised Code, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

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

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

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

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

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

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

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

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

(8) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income.

(9) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with division (E)(3)(b) of section 718.86 of the Revised Code.

(10) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with division (E)(3)(b) of section 718.86 of the Revised Code.

If the taxpayer is not a C corporation, is not a disregarded entity that has made the election described in division (L)(2) of section 718.01 of the Revised Code, and is not a publicly traded partnership that has made the election described in division (D)(5) of section 718.01 of the Revised Code, the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under section 469 of the Internal Revenue Code or United States treasury regulations. Amounts paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

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

(C) "Taxpayer" has the same meaning as in section 718.01 of the Revised Code, except that

"taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745. of the Revised Code. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

(D) "Tax return" or "return" means the notifications and reports required to be filed pursuant to sections 718.80 to 718.95 of the Revised Code for the purpose of reporting municipal income taxes, and includes declarations of estimated tax.

(E) "Taxable year" means the calendar year or the taxpayer's fiscal year ~~ending~~beginning during the calendar year, or fractional part thereof, upon which the calculation of the taxpayer's adjusted federal taxable income is based pursuant to this chapter. If a taxpayer's taxable year is changed for federal income tax purposes, the taxable year for purposes of sections 718.80 to 718.95 of the Revised Code is changed accordingly but may consist of an aggregation of more than one taxable year for federal income tax purposes. The tax commissioner may prescribe by rule an appropriate period as the taxable year for a taxpayer that has had a change of its taxable year for federal income tax purposes, for a taxpayer that has two or more short taxable years for federal income tax purposes as the result of a change of ownership, or for a new taxpayer that would otherwise have no taxable year.

(F) "Assessment" means a notice of underpayment or nonpayment of a tax issued pursuant to section 718.90 of the Revised Code.

Sec. 718.85. (A)(1) For each taxable year, every taxpayer shall file an annual return. Such return, along with the amount of tax shown to be due on the return less the amount paid for the taxable year under section 718.88 of the Revised Code, shall be submitted to the tax commissioner, on a form and in the manner prescribed by the commissioner, on or before the fifteenth day of the fourth month following the end of the taxpayer's taxable year.

(2) If a taxpayer has multiple taxable years ~~ending~~beginning within one calendar year, the taxpayer shall aggregate the facts and figures necessary to compute the tax due under this chapter, in accordance with sections 718.81, 718.82, and, if applicable, 718.86 of the Revised Code onto its annual return.

(3) The remittance shall be made payable to the treasurer of state and in the form prescribed by the tax commissioner. If the amount payable with the tax return is ten dollars or less, no remittance is required.

(B) The tax commissioner shall immediately forward to the treasurer of state all amounts the commissioner receives pursuant to sections 718.80 to 718.95 of the Revised Code. The treasurer shall credit ninety-nine and one-half per cent of such amounts to the municipal income tax fund and the remainder to the municipal income tax administrative fund established under section 5745.03 of the Revised Code.

(C)(1) Each return required to be filed under this section shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer, and shall include the taxpayer's identification number. Each return shall be verified by a declaration under penalty of perjury.

(2)(a) The tax commissioner may require a taxpayer to include, with each annual tax return, amended return, or request for refund filed with the commissioner under sections 718.80 to 718.95 of the Revised Code, copies of any relevant documents or other information.

(b) A taxpayer that files an annual tax return electronically through the Ohio business gateway or in another manner as prescribed by the tax commissioner shall either submit the documents required under this division electronically as prescribed at the time of filing or, if electronic submission is not available, mail the documents to the tax commissioner. The department of taxation shall publish a method of electronically submitting the documents required under this division on or before January 1, 2019.

(3) After a taxpayer files a tax return, the tax commissioner may request, and the taxpayer shall provide, any information, statements, or documents required to determine and verify the taxpayer's municipal income tax.

(D)(1)(a) Any taxpayer that has duly requested an automatic extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of a tax return with the commissioner under this section. The extended due date of the return shall be the fifteenth day of the tenth month after the last day of the taxable year to which the return relates.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the commissioner grant the taxpayer a six-month extension of the date for filing the taxpayer's municipal income tax return. If the commissioner receives the request on or before the date the municipal income tax return is due, the commissioner shall grant the taxpayer's extension request.

(c) An extension of time to file under division (D)(1) of this section is not an extension of the time to pay any tax due unless the tax commissioner grants an extension of that date.

(2) If the commissioner considers it necessary in order to ensure payment of a tax imposed in accordance with section 718.04 of the Revised Code, the commissioner may require taxpayers to file returns and make payments otherwise than as provided in this section, including taxpayers not otherwise required to file annual returns.

(E) Each return required to be filed in accordance with this section shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the tax commissioner about matters pertaining to the return. The return or instructions accompanying the return shall indicate that by checking the box the taxpayer authorizes the commissioner to contact the preparer or other person concerning questions that arise during the examination or other review of the return and authorizes the preparer or other person only to provide the commissioner with information that is missing from the return, to contact the commissioner for information about the examination or other review of the return or the status of the taxpayer's refund or payments, and to respond to notices about mathematical errors, offsets, or return preparation that the taxpayer has received from the commissioner and has shown to the preparer or other person.

(F) When income tax returns or other documents require the signature of a tax return preparer, the tax commissioner shall accept a facsimile or electronic version of such a signature in lieu of a manual signature.

Sec. 1710.01. As used in this chapter:

(A) "Special improvement district" means a special improvement district organized under this chapter.

(B) "Church" means a fellowship of believers, congregation, society, corporation, convention,

or association that is formed primarily or exclusively for religious purposes and that is not formed for the private profit of any person.

(C) "Church property" means property that is described as being exempt from taxation under division (A)(2) of section 5709.07 of the Revised Code and that the county auditor has entered on the exempt list compiled under section 5713.07 of the Revised Code.

(D) "Municipal executive" means the mayor, city manager, or other chief executive officer of the municipal corporation in which a special improvement district is located.

(E) "Participating political subdivision" means the municipal corporation or township, or each of the municipal corporations or townships, that has territory within the boundaries of a special improvement district created under this chapter.

(F) "Legislative authority of a participating political subdivision" means, with reference to a township, the board of township trustees.

(G) "Public improvement" means the planning, design, construction, reconstruction, enlargement, or alteration of any facility or improvement, including the acquisition of land, for which a special assessment may be levied under Chapter 727. of the Revised Code, and includes any special energy improvement project or shoreline improvement project.

(H) "Public service" means any service that can be provided by a municipal corporation or any service for which a special assessment may be levied under Chapter 727. of the Revised Code.

(I) "Special energy improvement project" means any property, device, structure, or equipment necessary for the acquisition, installation, equipping, and improvement of any real or personal property used for the purpose of creating a solar photovoltaic project, a solar thermal energy project, a geothermal energy project, a customer-generated energy project, or an energy efficiency improvement, whether such real or personal property is publicly or privately owned.

(J) "Existing qualified nonprofit corporation" means a nonprofit corporation that existed before the creation of the corresponding district under this chapter, that is composed of members located within or adjacent to the district, that has established a police department under section 1702.80 of the Revised Code, and that is organized for purposes that include acquisition of real property within an area specified by its articles for the subsequent transfer of such property to its members exclusively for charitable, scientific, literary, or educational purposes, or holding and maintaining and leasing such property; planning for and assisting in the development of its members; providing for the relief of the poor and distressed or underprivileged in the area and adjacent areas; combating community deterioration and lessening the burdens of government; providing or assisting others in providing housing for low- or moderate-income persons; and assisting its members by the provision of public safety and security services, parking facilities, transit service, landscaping, and parks.

(K) "Energy efficiency improvement" means energy efficiency technologies, products, and activities that reduce or support the reduction of energy consumption, allow for the reduction in demand, or support the production of clean, renewable energy and that are or will be permanently fixed to real property.

(L) "Customer-generated energy project" means a wind, biomass, or gasification facility for the production of electricity that meets either of the following requirements:

(1) The facility is designed to have a generating capacity of two hundred fifty kilowatts of

electricity or less.

(2) The facility is:

(a) Designed to have a generating capacity of more than two hundred fifty kilowatts of electricity;

(b) Operated in parallel with electric transmission and distribution facilities serving the real property at the site of the customer-generated energy project;

(c) Intended primarily to offset part or all of the facility owner's requirements for electricity at the site of the customer-generated energy project and is located on the facility owner's real property; and

(d) Not producing energy for direct sale by the facility owner to the public.

(M) "Reduction in demand" means a change in customer behavior or a change in customer-owned or operated assets that reduces or has the capability to reduce the demand for electricity as a result of price signals or other incentives.

(N) "Electric distribution utility" and "mercantile customer" have the same meanings as in section 4928.01 of the Revised Code.

(O) "Shoreline improvement project" means acquiring, constructing, installing, equipping, improving, maintaining, or repairing real or tangible personal property necessary or useful for making improvements to abate erosion along the Lake Erie shoreline.

Sec. 1710.02. (A) A special improvement district may be created within the boundaries of any one municipal corporation, any one township, or any combination of contiguous municipal corporations and townships for the purpose of developing and implementing plans for public improvements and public services that benefit the district. A district may be created by petition of the owners of real property within the proposed district, or by an existing qualified nonprofit corporation. If the district is created by an existing qualified nonprofit corporation, the purposes for which the district is created may be supplemental to the other purposes for which the corporation is organized. All territory in a special improvement district shall be contiguous; except that the territory in a special improvement district may be noncontiguous if at least one special energy improvement project or shoreline improvement project is designated for each parcel of real property included within the special improvement district. Additional territory may be added to a special improvement district created under this chapter for the purpose of developing and implementing plans for special energy improvement projects or shoreline improvement projects if at least one special energy improvement project or shoreline improvement project, respectively, is designated for each parcel of real property included within such additional territory and the addition of territory is authorized by the initial plan proposed under division (F) of this section or a plan adopted by the board of directors of the special improvement district under section 1710.06 of the Revised Code.

The district shall be governed by the board of trustees of a nonprofit corporation. This board shall be known as the board of directors of the special improvement district. No special improvement district shall include any church property, or property of the federal or state government or a county, township, or municipal corporation, unless the church or the county, township, or municipal corporation specifically requests in writing that the property be included within the district, or unless the church is a member of the existing qualified nonprofit corporation creating the district at the time the district is created. A shoreline improvement project may extend into the territory of Lake Erie as

described in sections 1506.10 and 1506.11 of the Revised Code. However, the state shall remain exempt from any special assessment that may be levied against that territory under section 1710.06 and Chapter 727. of the Revised Code. More than one district may be created within a participating political subdivision, but no real property may be included within more than one district unless the owner of the property files a written consent with the clerk of the legislative authority, the township fiscal officer, or the village clerk, as appropriate. The area of each district shall be contiguous; except that the area of a special improvement district may be noncontiguous if all parcels of real property included within such area contain at least one special energy improvement or shoreline improvement thereon.

(B) Except as provided in division (C) of this section, a district created under this chapter is not a political subdivision. A district created under this chapter shall be considered a public agency under section 102.01 and a public authority under section 4115.03 of the Revised Code. Each member of the board of directors of a district, each member's designee or proxy, and each officer and employee of a district shall be considered a public official or employee under section 102.01 of the Revised Code and a public official and public servant under section 2921.42 of the Revised Code. Districts created under this chapter are not subject to sections 121.81 to 121.83 of the Revised Code. Districts created under this chapter are subject to sections 121.22 and 121.23 of the Revised Code.

(C) Each district created under this chapter shall be considered a political subdivision for purposes of section 4905.34 of the Revised Code.

Membership on the board of directors of the district shall not be considered as holding a public office. Directors and their designees shall be entitled to the immunities provided by Chapter 1702. and to the same immunity as an employee under division (A)(6) of section 2744.03 of the Revised Code, except that directors and their designees shall not be entitled to the indemnification provided in section 2744.07 of the Revised Code unless the director or designee is an employee or official of a participating political subdivision of the district and is acting within the scope of the director's or designee's employment or official responsibilities.

District officers and district members and directors and their designees or proxies shall not be required to file a statement with the Ohio ethics commission under section 102.02 of the Revised Code. All records of the district shall be treated as public records under section 149.43 of the Revised Code, except that records of organizations contracting with a district shall not be considered to be public records under section 149.43 or section 149.431 of the Revised Code solely by reason of any contract with a district.

(D) Except as otherwise provided in this section, the nonprofit corporation that governs a district shall be organized in the manner described in Chapter 1702. of the Revised Code. Except in the case of a district created by an existing qualified nonprofit corporation, the corporation's articles of incorporation are required to be approved, as provided in division (E) of this section, by resolution of the legislative authority of each participating political subdivision of the district. A copy of that resolution shall be filed along with the articles of incorporation in the secretary of state's office.

In addition to meeting the requirements for articles of incorporation set forth in Chapter 1702. of the Revised Code, the articles of incorporation for the nonprofit corporation governing a district formed under this chapter shall provide all the following:

(1) The name for the district, which shall include the name of each participating political



subdivision of the district;

(2) A description of the territory within the district, which may be all or part of each participating political subdivision. The description shall be specific enough to enable real property owners to determine if their property is located within the district.

(3) A description of the procedure by which the articles of incorporation may be amended. The procedure shall include receiving approval of the amendment, by resolution, from the legislative authority of each participating political subdivision and filing the approved amendment and resolution with the secretary of state.

(4) The reasons for creating the district, plus an explanation of how the district will be conducive to the public health, safety, peace, convenience, and welfare of the district.

(E) The articles of incorporation for a nonprofit corporation governing a district created under this chapter and amendments to them shall be submitted to the municipal executive, if any, and the legislative authority of each municipal corporation or township in which the proposed district is to be located. Except in the case of a district created by an existing qualified nonprofit corporation, the articles or amendments shall be accompanied by a petition signed either by the owners of at least sixty per cent of the front footage of all real property located in the proposed district that abuts upon any street, alley, public road, place, boulevard, parkway, park entrance, easement, or other existing public improvement within the proposed district, excluding church property or property owned by the state, county, township, municipal, or federal government, unless a church, county, township, or municipal corporation has specifically requested in writing that the property be included in the district, or by the owners of at least seventy-five per cent of the area of all real property located within the proposed district, excluding church property or property owned by the state, county, township, municipal, or federal government, unless a church, county, township, or municipal corporation has specifically requested in writing that the property be included in the district. Pursuant to Section 2o of Article VIII, Ohio Constitution, the petition required under this division may be for the purpose of developing and implementing plans for special energy improvement projects or shoreline improvement projects, and, in such case, is determined to be in furtherance of the purposes set forth in Section 2o of Article VIII, Ohio Constitution. ~~If Except as provided in division (H) of this section, if a special improvement district is being created under this chapter for the purpose of developing and implementing plans for special energy improvement projects or shoreline improvement projects, the petition required under this division shall be signed by one hundred per cent of the owners of the area of all real property located within the proposed special improvement district, at least one special energy improvement project or shoreline improvement project shall be designated for each parcel of real property within the special improvement district, and the special improvement district may include any number of parcels of real property as determined by the legislative authority of each participating political subdivision in which the proposed special improvement district is to be located. For purposes of determining compliance with these requirements, the area of the district, or the front footage and ownership of property, shall be as shown in the most current records available at the county recorder's office and the county engineer's office sixty days prior to the date on which the petition is filed.~~

Each municipal corporation or township with which the petition is filed has sixty days to approve or disapprove, by resolution, the petition, including the articles of incorporation. In the case

of a district created by an existing qualified nonprofit corporation, each municipal corporation or township has sixty days to approve or disapprove the creation of the district after the corporation submits the articles of incorporation or amendments thereto. This chapter does not prohibit or restrict the rights of municipal corporations under Article XVIII of the Ohio Constitution or the right of the municipal legislative authority to impose reasonable conditions in a resolution of approval. The acquisition, installation, equipping, and improvement of a special energy improvement project under this chapter shall not supersede any local zoning, environmental, or similar law or regulation. In addition, all activities associated with a shoreline improvement project that is implemented under this chapter shall comply with all applicable local zoning requirements, all local, state, and federal environmental laws and regulations, and all applicable requirements established in Chapter 1506. of the Revised Code and rules adopted under it.

(F) Persons proposing creation and operation of the district may propose an initial plan for public services or public improvements that benefit all or any part of the district. Any initial plan shall be submitted as part of the petition proposing creation of the district or, in the case of a district created by an existing qualified nonprofit corporation, shall be submitted with the articles of incorporation or amendments thereto.

An initial plan may include provisions for the following:

(1) Creation and operation of the district and of the nonprofit corporation to govern the district under this chapter;

(2) Hiring employees and professional services;

(3) Contracting for insurance;

(4) Purchasing or leasing office space and office equipment;

(5) Other actions necessary initially to form, operate, or organize the district and the nonprofit corporation to govern the district;

(6) A plan for public improvements or public services that benefit all or part of the district, which plan shall comply with the requirements of division (A) of section 1710.06 of the Revised Code and may include, but is not limited to, any of the permissive provisions described in the fourth sentence of that division or listed in divisions (A)(1) to (7) of that section;

(7) If the special improvement district is being created under this chapter for the purpose of developing and implementing plans for special energy improvement projects or shoreline improvement projects, provision for the addition of territory to the special improvement district.

After the initial plan is approved by all municipal corporations and townships to which it is submitted for approval and the district is created, each participating subdivision shall levy a special assessment within its boundaries to pay for the costs of the initial plan. The levy shall be for no more than ten years from the date of the approval of the initial plan; except that if the proceeds of the levy are to be used to pay the costs of a special energy improvement project or shoreline improvement project, the levy of a special assessment shall be for no more than thirty years from the date of approval of the initial plan. In the event that additional territory is added to a special improvement district, the special assessment to be levied with respect to such additional territory shall commence not earlier than the date such territory is added and shall be for no more than thirty years from such date. For purposes of levying an assessment for this initial plan, the services or improvements included in the initial plan shall be deemed a special benefit to property owners within the district.

(G) Each nonprofit corporation governing a district under this chapter may do the following:

(1) Exercise all powers of nonprofit corporations granted under Chapter 1702. of the Revised Code that do not conflict with this chapter;

(2) Develop, adopt, revise, implement, and repeal plans for public improvements and public services for all or any part of the district;

(3) Contract with any person, political subdivision as defined in section 2744.01 of the Revised Code, or state agency as defined in section 1.60 of the Revised Code to develop and implement plans for public improvements or public services within the district;

(4) Contract and pay for insurance for the district and for directors, officers, agents, contractors, employees, or members of the district for any consequences of the implementation of any plan adopted by the district or any actions of the district.

The board of directors of a special improvement district may, acting as agent and on behalf of a participating political subdivision, sell, transfer, lease, or convey any special energy improvement project owned by the participating political subdivision upon a determination by the legislative authority thereof that the project is not required to be owned exclusively by the participating political subdivision for its purposes, for uses determined by the legislative authority thereof as those that will promote the welfare of the people of such participating political subdivision; ~~to~~ improve the quality of life and the general and economic well-being of the people of the participating political subdivision; better ensure the public health, safety, and welfare; protect water and other natural resources; provide for the conservation and preservation of natural and open areas and farmlands, including by making urban areas more desirable or suitable for development and revitalization; control, prevent, minimize, clean up, or mediate certain contamination of or pollution from lands in the state and water contamination or pollution; or provide for safe and natural areas and resources. The legislative authority of each participating political subdivision shall specify the consideration for such sale, transfer, lease, or conveyance and any other terms thereof. Any determinations made by a legislative authority of a participating political subdivision under this division shall be conclusive.

Any sale, transfer, lease, or conveyance of a special energy improvement project by a participating political subdivision or the board of directors of the special improvement district may be made without advertising, receipt of bids, or other competitive bidding procedures applicable to the participating political subdivision or the special improvement district under Chapter 153. or 735. or section 1710.11 of the Revised Code or other representative provisions of the Revised Code.

(H) The owner of real property that is part of a planned community or a condominium development is deemed to have signed the petitions required under division (E) of this section and division (B) of section 1710.06 of the Revised Code with respect to a special improvement district that is being created for the purpose of developing and implementing plans for shoreline improvement projects if the district and the projects have been approved through an alternative process prescribed by the bylaws, declarations, covenants, and restrictions governing the planned community or condominium development. Such an alternative process may consist of a vote of the owners association or unit owners association, the approval of a specified percentage of property owners, or any other procedure authorized by the bylaws, declarations, covenants, and restrictions governing the planned community or condominium development.

As used in this division, "condominium development" and "unit owners association" have the

same meanings as in section 5311.01 of the Revised Code, and "planned community," "owners association," "bylaws," and "declaration" have the same meanings as in section 5312.01 of the Revised Code.

Sec. 1710.06. (A) The board of directors of a special improvement district may develop and adopt one or more written plans for public improvements or public services that benefit all or any part of the district. Each plan shall set forth the specific public improvements or public services that are to be provided, identify the area in which they will be provided, and specify the method of assessment to be used. Each plan for public improvements or public services shall indicate the period of time the assessments are to be levied for the improvements and services and, if public services are included in the plan, the period of time the services are to remain in effect. Plans for public improvements may include the planning, design, construction, reconstruction, enlargement, or alteration of any public improvements and the acquisition of land for the improvements. Plans for public improvements or public services may also include, but are not limited to, provisions for the following:

(1) Creating and operating the district and the nonprofit corporation under this chapter, including hiring employees and professional services, contracting for insurance, and purchasing or leasing office space and office equipment and other requirements of the district;

(2) Planning, designing, and implementing a public improvements or public services plan, including hiring architectural, engineering, legal, appraisal, insurance, consulting, energy auditing, and planning services, and, for public services, managing, protecting, and maintaining public and private facilities, including public improvements;

(3) Conducting court proceedings to carry out this chapter;

(4) Paying damages resulting from the provision of public improvements or public services and implementing the plans;

(5) Paying the costs of issuing, paying interest on, and redeeming notes and bonds issued for funding public improvements and public services plans;

(6) Sale, lease, lease with an option to purchase, conveyance of other interests in, or other contracts for the acquisition, construction, maintenance, repair, furnishing, equipping, operation, or improvement of any special energy improvement project by the special improvement district, between a participating political subdivision and the special improvement district, and between the special improvement district and any owner of real property in the special improvement district on which a special energy improvement project has been acquired, installed, equipped, or improved; and

(7) Aggregating the renewable energy credits generated by one or more special energy improvement projects within a special improvement district, upon the consent of the owners of the credits and for the purpose of negotiating and completing the sale of such credits.

(B) Once the board of directors of the special improvement district adopts a plan, it shall submit the plan to the legislative authority of each participating political subdivision and the municipal executive of each municipal corporation in which the district is located, if any. The legislative authorities and municipal executives shall review the plan and, within sixty days after receiving it, may submit their comments and recommendations about it to the district. After reviewing these comments and recommendations, the board of directors may amend the plan. It may then submit the plan, amended or otherwise, in the form of a petition to members of the district

whose property may be assessed for the plan. Once the petition is signed by those members who own at least sixty per cent of the front footage of property that is to be assessed and that abuts upon a street, alley, public road, place, boulevard, parkway, park entrance, easement, or other public improvement, or those members who own at least seventy-five per cent of the area to be assessed for the improvement or service, the petition may be submitted to each legislative authority for approval. ~~If Except as provided in division (H) of section 1710.02 of the Revised Code, if the special improvement district was created for the purpose of developing and implementing plans for special energy improvement projects or shoreline improvement projects,~~ the petition required under this division shall be signed by one hundred per cent of the owners of the area of all real property located within the area to be assessed for the special energy improvement project or shoreline improvement project.

Each legislative authority shall, by resolution, approve or reject the petition within sixty days after receiving it. If the petition is approved by the legislative authority of each participating political subdivision, the plan contained in the petition shall be effective at the earliest date on which a nonemergency resolution of the legislative authority with the latest effective date may become effective. A plan may not be resubmitted to the legislative authorities and municipal executives more than three times in any twelve-month period.

(C) Each participating political subdivision shall levy, by special assessment upon specially benefited property located within the district, the costs of any public improvements or public services plan contained in a petition approved by the participating political subdivisions under this section or division (F) of section 1710.02 of the Revised Code. The levy shall be made in accordance with the procedures set forth in Chapter 727. of the Revised Code, except that:

(1) The assessment for each improvements or services plan may be levied by any one or any combination of the methods of assessment listed in section 727.01 of the Revised Code, provided that the assessment is uniformly applied.

(2) For the purpose of levying an assessment, the board of directors may combine one or more improvements or services plans or parts of plans and levy a single assessment against specially benefited property.

(3) For purposes of special assessments levied by a township pursuant to this chapter, references in Chapter 727. of the Revised Code to the municipal corporation shall be deemed to refer to the township, and references to the legislative authority of the municipal corporation shall be deemed to refer to the board of township trustees.

Church property or property owned by a political subdivision, including any participating political subdivision in which a special improvement district is located, shall be included in and be subject to special assessments made pursuant to a plan adopted under this section or division (F) of section 1710.02 of the Revised Code, if the church or political subdivision has specifically requested in writing that its property be included within the special improvement district and the church or political subdivision is a member of the district or, in the case of a district created by an existing qualified nonprofit corporation, if the church is a member of the corporation.

(D) All rights and privileges of property owners who are assessed under Chapter 727. of the Revised Code shall be granted to property owners assessed under this chapter, including those rights and privileges specified in sections 727.15 to 727.17 and 727.18 to 727.22 of the Revised Code and

the right to notice of the resolution of necessity and the filing of the estimated assessment under section 727.13 of the Revised Code. Property owners assessed for public services under this chapter shall have the same rights and privileges as property owners assessed for public improvements under this chapter.

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

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

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

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

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

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

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

(1) Sales to the state or any of its political subdivisions, or to any other state or its political

subdivisions if the laws of that state exempt from taxation sales made to this state and its political subdivisions;

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

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

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

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

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

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

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

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

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

(c) Divisions (B)(9)(a) and (b) of this section do not apply to sales by a noncommercial

educational radio or television broadcasting station.

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

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

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

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

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

(13) Building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property under a construction contract with this state or a political subdivision of this state, or with the United States government or any of its agencies; building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property that are accepted for ownership by this state or any of its political subdivisions, or by the United States government or any of its agencies at the time of completion of the structures or improvements; building and construction materials sold to construction contractors for incorporation into a horticulture structure or livestock structure for a person engaged in the business of horticulture or producing livestock; building materials and services



sold to a construction contractor for incorporation into a house of public worship or religious education, or a building used exclusively for charitable purposes under a construction contract with an organization whose purpose is as described in division (B)(12) of this section; building materials and services sold to a construction contractor for incorporation into a building under a construction contract with an organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes; building and construction materials sold for incorporation into the original construction of a sports facility under section 307.696 of the Revised Code; building and construction materials and services sold to a construction contractor for incorporation into real property outside this state if such materials and services, when sold to a construction contractor in the state in which the real property is located for incorporation into real property in that state, would be exempt from a tax on sales levied by that state; building and construction materials for incorporation into a transportation facility pursuant to a public-private agreement entered into under sections 5501.70 to 5501.83 of the Revised Code; and, until one calendar year after the construction of a convention center that qualifies for property tax exemption under section 5709.084 of the Revised Code is completed, building and construction materials and services sold to a construction contractor for incorporation into the real property comprising that convention center;

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

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

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

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

engaged in farming, agriculture, horticulture, or floriculture, except where such property is incorporated into real property;

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

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

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

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

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

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

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

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

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

(26) Fees charged for inspection or reinspection of motor vehicles under section 3704.14 of the Revised Code;

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

- (a) To prepare food for human consumption for sale;
  - (b) To preserve food that has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection by the consumer;
  - (c) To clean tangible personal property used to prepare or serve food for human consumption for sale.
- (28) Sales of animals by nonprofit animal adoption services or county humane societies;
  - (29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;
  - (30) Sales and installation of agricultural land tile, as defined in division (B)(5)(a) of section 5739.01 of the Revised Code;
  - (31) Sales and erection or installation of portable grain bins, as defined in division (B)(5)(b) of section 5739.01 of the Revised Code;
  - (32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway transportation for hire, except for packages and packaging used for the transportation of tangible personal property;
  - (33) Sales to the state headquarters of any veterans' organization in this state that is either incorporated and issued a charter by the congress of the United States or is recognized by the United States veterans administration, for use by the headquarters;
  - (34) Sales to a telecommunications service vendor, mobile telecommunications service vendor, or satellite broadcasting service vendor of tangible personal property and services used directly and primarily in transmitting, receiving, switching, or recording any interactive, one- or two-way electromagnetic communications, including voice, image, data, and information, through the use of any medium, including, but not limited to, poles, wires, cables, switching equipment, computers, and record storage devices and media, and component parts for the tangible personal property. The exemption provided in this division shall be in lieu of all other exemptions under division (B)(42)(a) or (n) of this section to which the vendor may otherwise be entitled, based upon the use of the thing purchased in providing the telecommunications, mobile telecommunications, or satellite broadcasting service.
  - (35)(a) Sales where the purpose of the consumer is to use or consume the things transferred in making retail sales and consisting of newspaper inserts, catalogues, coupons, flyers, gift certificates, or other advertising material that prices and describes tangible personal property offered for retail sale.
    - (b) Sales to direct marketing vendors of preliminary materials such as photographs, artwork, and typesetting that will be used in printing advertising material; and of printed matter that offers free merchandise or chances to win sweepstake prizes and that is mailed to potential customers with advertising material described in division (B)(35)(a) of this section;
    - (c) Sales of equipment such as telephones, computers, facsimile machines, and similar tangible personal property primarily used to accept orders for direct marketing retail sales.
    - (d) Sales of automatic food vending machines that preserve food with a shelf life of forty-five

days or less by refrigeration and dispense it to the consumer.

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

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

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

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

(a) Motor racing vehicles;

(b) Repair services for motor racing vehicles;

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

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

(40) Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting, or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer's production, transmission, or distribution system and that retains its classification as tangible personal property after incorporation; fuel or power used in the production, transmission, or distribution of electricity; energy conversion equipment as defined in section 5727.01 of the Revised Code; and tangible personal property and services used in the repair and maintenance of the production, transmission, or distribution system, including only those motor vehicles as are specially designed and equipped for such use. The exemption provided in this division shall be in lieu of all other exemptions in division (B)(42)(a) or (n) of this section to which a provider of electricity may otherwise be entitled based on the use of the tangible personal property or service purchased in generating, transmitting, or distributing electricity.

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

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

(a) To incorporate the thing transferred as a material or a part into tangible personal property to be produced for sale by manufacturing, assembling, processing, or refining; or to use or consume the thing transferred directly in producing tangible personal property for sale by mining, including, without limitation, the extraction from the earth of all substances that are classed geologically as

minerals, or directly in the rendition of a public utility service, except that the sales tax levied by this section shall be collected upon all meals, drinks, and food for human consumption sold when transporting persons. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

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

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

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

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

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

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

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

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

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

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

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

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

(n) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming, agriculture, horticulture, or floriculture. Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged primarily in farming,

agriculture, horticulture, or floriculture. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

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

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

(q) To use or consume the thing transferred directly in production of crude oil and natural gas for sale. Persons engaged in rendering production services for others are deemed engaged in production.

As used in division (B)(42)(q) of this section, "production" means operations and tangible personal property directly used to expose and evaluate an underground reservoir that may contain hydrocarbon resources, prepare the wellbore for production, and lift and control all substances yielded by the reservoir to the surface of the earth.

(i) For the purposes of division (B)(42)(q) of this section, the "thing transferred" includes, but is not limited to, any of the following:

(I) Services provided in the construction of permanent access roads, services provided in the construction of the well site, and services provided in the construction of temporary impoundments;

(II) Equipment and rigging used for the specific purpose of creating with integrity a wellbore pathway to underground reservoirs;

(III) Drilling and workover services used to work within a subsurface wellbore, and tangible personal property directly used in providing such services;

(IV) Casing, tubulars, and float and centralizing equipment;

(V) Trailers to which production equipment is attached;

(VI) Well completion services, including cementing of casing, and tangible personal property directly used in providing such services;

(VII) Wireline evaluation, mud logging, and perforation services, and tangible personal property directly used in providing such services;

(VIII) Reservoir stimulation, hydraulic fracturing, and acidizing services, and tangible personal property directly used in providing such services, including all material pumped downhole;

(IX) Pressure pumping equipment;

(X) Artificial lift systems equipment;

(XI) Wellhead equipment and well site equipment used to separate, stabilize, and control hydrocarbon phases and produced water;

(XII) Tangible personal property directly used to control production equipment.

(ii) For the purposes of division (B)(42)(q) of this section, the "thing transferred" does not include any of the following:

(I) Tangible personal property used primarily in the exploration and production of any mineral resource regulated under Chapter 1509. of the Revised Code other than oil or gas;

(II) Tangible personal property used primarily in storing, holding, or delivering solutions or chemicals used in well stimulation as defined in section 1509.01 of the Revised Code;

(III) Tangible personal property used primarily in preparing, installing, or reclaiming foundations for drilling or pumping equipment or well stimulation material tanks;

(IV) Tangible personal property used primarily in transporting, delivering, or removing equipment to or from the well site or storing such equipment before its use at the well site;

(V) Tangible personal property used primarily in gathering operations occurring off the well site, including gathering pipelines transporting hydrocarbon gas or liquids away from a crude oil or natural gas production facility;

(VI) Tangible personal property that is to be incorporated into a structure or improvement to real property;

(VII) Well site fencing, lighting, or security systems;

(VIII) Communication devices or services;

(IX) Office supplies;

(X) Trailers used as offices or lodging;

(XI) Motor vehicles of any kind;

(XII) Tangible personal property used primarily for the storage of drilling byproducts and fuel not used for production;

(XIII) Tangible personal property used primarily as a safety device;

(XIV) Data collection or monitoring devices;

(XV) Access ladders, stairs, or platforms attached to storage tanks.

The enumeration of tangible personal property in division (B)(42)(q)(ii) of this section is not intended to be exhaustive, and any tangible personal property not so enumerated shall not necessarily be construed to be a "thing transferred" for the purposes of division (B)(42)(q) of this section.

The commissioner shall adopt and promulgate rules under sections 119.01 to 119.13 of the Revised Code that the commissioner deems necessary to administer division (B)(42)(q) of this section.

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

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

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

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

fill fifty full-time equivalent positions.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

(55) Sales of a digital audio work electronically transferred for delivery through use of a machine, such as a juke box, that does all of the following:

(a) Accepts direct payments to operate;

(b) Automatically plays a selected digital audio work for a single play upon receipt of a payment described in division (B)(55)(a) of this section;

(c) Operates exclusively for the purpose of playing digital audio works in a commercial establishment.

(56)(a) Sales of the following occurring on the first Friday of August and the following Saturday and Sunday of each year, beginning in 2018:

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

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

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

(b) As used in division (B)(56) of this section:

(i) "Clothing" means all human wearing apparel suitable for general use. "Clothing" includes, but is not limited to, aprons, household and shop; athletic supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and jackets; costumes; diapers, children and adult, including disposable diapers; ~~ear muffs~~ earmuffs; footlets; formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps;

hosiery; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoe laces; slippers; sneakers; socks and stockings; steel-toed shoes; underwear; uniforms, athletic and nonathletic; and wedding apparel. "Clothing" does not include items purchased for use in a trade or business; clothing accessories or equipment; protective equipment; sports or recreational equipment; belt buckles sold separately; costume masks sold separately; patches and emblems sold separately; sewing equipment and supplies including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures, and thimbles; and sewing materials that become part of "clothing" including, but not limited to, buttons, fabric, lace, thread, yarn, and zippers.

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

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

(57) Sales of tangible personal property that is not required to be registered or licensed under the laws of this state to a citizen of a foreign nation that is not a citizen of the United States, provided the property is delivered to a person in this state that is not a related member of the purchaser, is physically present in this state for the sole purpose of temporary storage and package consolidation, and is subsequently delivered to the purchaser at a delivery address in a foreign nation. As used in division (B)(56) of this section, "related member" has the same meaning as in section 5733.042 of the Revised Code, and "temporary storage" means the storage of tangible personal property for a period of not more than sixty days.

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

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

(E) The tax collected by the vendor from the consumer under this chapter is not part of the price, but is a tax collection for the benefit of the state, and of counties levying an additional sales tax pursuant to section 5739.021 or 5739.026 of the Revised Code and of transit authorities levying an additional sales tax pursuant to section 5739.023 of the Revised Code. Except for the discount authorized under section 5739.12 of the Revised Code and the effects of any rounding pursuant to section 5703.055 of the Revised Code, no person other than the state or such a county or transit

authority shall derive any benefit from the collection or payment of the tax levied by this section or section 5739.021, 5739.023, or 5739.026 of the Revised Code.

Sec. 5739.09. (A)(1) A board of county commissioners may, by resolution adopted by a majority of the members of the board, levy an excise tax not to exceed three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The board shall establish all regulations necessary to provide for the administration and allocation of the tax. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code. Except as provided in divisions (A)(2), (3), (4), (5), (6), (7), (8), (9), (10), (11), and (12) of this section, the regulations shall provide, after deducting the real and actual costs of administering the tax, for the return to each municipal corporation or township that does not levy an excise tax on the transactions, a uniform percentage of the tax collected in the municipal corporation or in the unincorporated portion of the township from each transaction, not to exceed thirty-three and one-third per cent. The remainder of the revenue arising from the tax shall be deposited in a separate fund and shall be spent solely to make contributions to the convention and visitors' bureau operating within the county, including a pledge and contribution of any portion of the remainder pursuant to an agreement authorized by section 307.678 or 307.695 of the Revised Code, provided that if the board of county commissioners of an eligible county as defined in section 307.678 or 307.695 of the Revised Code adopts a resolution amending a resolution levying a tax under this division to provide that revenue from the tax shall be used by the board as described in either division (D) of section 307.678 or division (H) of section 307.695 of the Revised Code, the remainder of the revenue shall be used as described in the resolution making that amendment. Except as provided in division (A)(2), (3), (4), (5), (6), (7), (8), (9), (10), or (11) or (H) of this section, on and after May 10, 1994, a board of county commissioners may not levy an excise tax pursuant to this division in any municipal corporation or township located wholly or partly within the county that has in effect an ordinance or resolution levying an excise tax pursuant to division (B) of this section. The board of a county that has levied a tax under division (C) of this section may, by resolution adopted within ninety days after July 15, 1985, by a majority of the members of the board, amend the resolution levying a tax under this division to provide for a portion of that tax to be pledged and contributed in accordance with an agreement entered into under section 307.695 of the Revised Code. A tax, any revenue from which is pledged pursuant to such an agreement, shall remain in effect at the rate at which it is imposed for the duration of the period for which the revenue from the tax has been so pledged.

The board of county commissioners of an eligible county as defined in section 307.695 of the Revised Code may, by resolution adopted by a majority of the members of the board, amend a resolution levying a tax under this division to provide that the revenue from the tax shall be used by the board as described in division (H) of section 307.695 of the Revised Code, in which case the tax shall remain in effect at the rate at which it was imposed for the duration of any agreement entered into by the board under section 307.695 of the Revised Code, the duration during which any securities issued by the board under that section are outstanding, or the duration of the period during which the board owns a project as defined in section 307.695 of the Revised Code, whichever

duration is longest.

The board of county commissioners of an eligible county as defined in section 307.678 of the Revised Code may, by resolution, amend a resolution levying a tax under this division to provide that revenue from the tax, not to exceed five hundred thousand dollars each year, may be used as described in division (E) of section 307.678 of the Revised Code.

Notwithstanding division (A)(1) of this section, the board of county commissioners of a county described in division (A)(8)(a) of this section may, by resolution, amend a resolution levying a tax under this division to provide that all or a portion of the revenue from the tax, including any revenue otherwise required to be returned to townships or municipal corporations under this division, may be used or pledged for the payment of debt service on securities issued to pay the costs of constructing, operating, and maintaining sports facilities described in division (A)(8)(b) of this section.

The board of county commissioners of a county described in division (A)(9) of this section may, by resolution, amend a resolution levying a tax under this division to provide that all or a portion of the revenue from the tax may be used for the purposes described in section 307.679 of the Revised Code.

(2) A board of county commissioners that levies an excise tax under division (A)(1) of this section on June 30, 1997, at a rate of three per cent, and that has pledged revenue from the tax to an agreement entered into under section 307.695 of the Revised Code or, in the case of the board of county commissioners of an eligible county as defined in section 307.695 of the Revised Code, has amended a resolution levying a tax under division (C) of this section to provide that proceeds from the tax shall be used by the board as described in division (H) of section 307.695 of the Revised Code, may, at any time by a resolution adopted by a majority of the members of the board, amend the resolution levying a tax under division (A)(1) of this section to provide for an increase in the rate of that tax up to seven per cent on each transaction; to provide that revenue from the increase in the rate shall be used as described in division (H) of section 307.695 of the Revised Code or be spent solely to make contributions to the convention and visitors' bureau operating within the county to be used specifically for promotion, advertising, and marketing of the region in which the county is located; and to provide that the rate in excess of the three per cent levied under division (A)(1) of this section shall remain in effect at the rate at which it is imposed for the duration of the period during which any agreement is in effect that was entered into under section 307.695 of the Revised Code by the board of county commissioners levying a tax under division (A)(1) of this section, the duration of the period during which any securities issued by the board under division (I) of section 307.695 of the Revised Code are outstanding, or the duration of the period during which the board owns a project as defined in section 307.695 of the Revised Code, whichever duration is longest. The amendment also shall provide that no portion of that revenue need be returned to townships or municipal corporations as would otherwise be required under division (A)(1) of this section.

(3) A board of county commissioners that levies a tax under division (A)(1) of this section on March 18, 1999, at a rate of three per cent may, by resolution adopted not later than forty-five days after March 18, 1999, amend the resolution levying the tax to provide for all of the following:

(a) That the rate of the tax shall be increased by not more than an additional four per cent on each transaction;

(b) That all of the revenue from the increase in the rate shall be pledged and contributed to a convention facilities authority established by the board of county commissioners under Chapter 351. of the Revised Code on or before November 15, 1998, and used to pay costs of constructing, maintaining, operating, and promoting a facility in the county, including paying bonds, or notes issued in anticipation of bonds, as provided by that chapter;

(c) That no portion of the revenue arising from the increase in rate need be returned to municipal corporations or townships as otherwise required under division (A)(1) of this section;

(d) That the increase in rate shall not be subject to diminution by initiative or referendum or by law while any bonds, or notes in anticipation of bonds, issued by the authority under Chapter 351. of the Revised Code to which the revenue is pledged, remain outstanding in accordance with their terms, unless provision is made by law or by the board of county commissioners for an adequate substitute therefor that is satisfactory to the trustee if a trust agreement secures the bonds.

Division (A)(3) of this section does not apply to the board of county commissioners of any county in which a convention center or facility exists or is being constructed on November 15, 1998, or of any county in which a convention facilities authority levies a tax pursuant to section 351.021 of the Revised Code on that date.

As used in division (A)(3) of this section, "cost" and "facility" have the same meanings as in section 351.01 of the Revised Code, and "convention center" has the same meaning as in section 307.695 of the Revised Code.

(4)(a) A board of county commissioners that levies a tax under division (A)(1) of this section on June 30, 2002, at a rate of three per cent may, by resolution adopted not later than September 30, 2002, amend the resolution levying the tax to provide for all of the following:

(i) That the rate of the tax shall be increased by not more than an additional three and one-half per cent on each transaction;

(ii) That all of the revenue from the increase in rate shall be pledged and contributed to a convention facilities authority established by the board of county commissioners under Chapter 351. of the Revised Code on or before May 15, 2002, and be used to pay costs of constructing, expanding, maintaining, operating, or promoting a convention center in the county, including paying bonds, or notes issued in anticipation of bonds, as provided by that chapter;

(iii) That no portion of the revenue arising from the increase in rate need be returned to municipal corporations or townships as otherwise required under division (A)(1) of this section;

(iv) That the increase in rate shall not be subject to diminution by initiative or referendum or by law while any bonds, or notes in anticipation of bonds, issued by the authority under Chapter 351. of the Revised Code to which the revenue is pledged, remain outstanding in accordance with their terms, unless provision is made by law or by the board of county commissioners for an adequate substitute therefor that is satisfactory to the trustee if a trust agreement secures the bonds.

(b) Any board of county commissioners that, pursuant to division (A)(4)(a) of this section, has amended a resolution levying the tax authorized by division (A)(1) of this section may further amend the resolution to provide that the revenue referred to in division (A)(4)(a)(ii) of this section shall be pledged and contributed both to a convention facilities authority to pay the costs of constructing, expanding, maintaining, or operating one or more convention centers in the county, including paying bonds, or notes issued in anticipation of bonds, as provided in Chapter 351. of the

Revised Code, and to a convention and visitors' bureau to pay the costs of promoting one or more convention centers in the county.

As used in division (A)(4) of this section, "cost" has the same meaning as in section 351.01 of the Revised Code, and "convention center" has the same meaning as in section 307.695 of the Revised Code.

(5)(a) As used in division (A)(5) of this section:

(i) "Port authority" means a port authority created under Chapter 4582. of the Revised Code.

(ii) "Port authority military-use facility" means port authority facilities on which or adjacent to which is located an installation of the armed forces of the United States, a reserve component thereof, or the national guard and at least part of which is made available for use, for consideration, by the armed forces of the United States, a reserve component thereof, or the national guard.

(b) For the purpose of contributing revenue to pay operating expenses of a port authority that operates a port authority military-use facility, the board of county commissioners of a county that created, participated in the creation of, or has joined such a port authority may do one or both of the following:

(i) Amend a resolution previously adopted under division (A)(1) of this section to designate some or all of the revenue from the tax levied under the resolution to be used for that purpose, notwithstanding that division;

(ii) Amend a resolution previously adopted under division (A)(1) of this section to increase the rate of the tax by not more than an additional two per cent and use the revenue from the increase exclusively for that purpose.

(c) If a board of county commissioners amends a resolution to increase the rate of a tax as authorized in division (A)(5)(b)(ii) of this section, the board also may amend the resolution to specify that the increase in rate of the tax does not apply to "hotels," as otherwise defined in section 5739.01 of the Revised Code, having fewer rooms used for the accommodation of guests than a number of rooms specified by the board.

(6) A board of county commissioners of a county organized under a county charter adopted pursuant to Article X, Section 3, Ohio Constitution, and that levies an excise tax under division (A) (1) of this section at a rate of three per cent and levies an additional excise tax under division (E) of this section at a rate of one and one-half per cent may, by resolution adopted not later than January 1, 2008, by a majority of the members of the board, amend the resolution levying a tax under division (A)(1) of this section to provide for an increase in the rate of that tax by not more than an additional one per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. Notwithstanding divisions (A)(1) and (E) of this section, the resolution shall provide that all of the revenue from the increase in rate, after deducting the real and actual costs of administering the tax, shall be used to pay the costs of improving, expanding, equipping, financing, or operating a convention center by a convention and visitors' bureau in the county. The increase in rate shall remain in effect for the period specified in the resolution, not to exceed ten years, and may be extended for an additional period of time not to exceed ten years thereafter by a resolution adopted by a majority of the members of the board. The increase in rate shall be subject to the regulations adopted under division (A)(1) of this section, except that the resolution may provide that no portion of the revenue from the increase in the rate shall be returned to townships or municipal corporations

as would otherwise be required under that division.

(7) Division (A)(7) of this section applies only to a county with a population greater than sixty-five thousand and less than seventy thousand according to the most recent federal decennial census and in which, on December 31, 2006, an excise tax is levied under division (A)(1) of this section at a rate not less than and not greater than three per cent, and in which the most recent increase in the rate of that tax was enacted or took effect in November 1984.

The board of county commissioners of a county to which this division applies, by resolution adopted by a majority of the members of the board, may increase the rate of the tax by not more than one per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The increase in rate shall be for the purpose of paying expenses deemed necessary by the convention and visitors' bureau operating in the county to promote travel and tourism. The increase in rate shall remain in effect for the period specified in the resolution, not to exceed twenty years, provided that the increase in rate may not continue beyond the time when the purpose for which the increase is levied ceases to exist. If revenue from the increase in rate is pledged to the payment of debt charges on securities, the increase in rate is not subject to diminution by initiative or referendum or by law for so long as the securities are outstanding, unless provision is made by law or by the board of county commissioners for an adequate substitute for that revenue that is satisfactory to the trustee if a trust agreement secures payment of the debt charges. The increase in rate shall be subject to the regulations adopted under division (A)(1) of this section, except that the resolution may provide that no portion of the revenue from the increase in the rate shall be returned to townships or municipal corporations as would otherwise be required under division (A)(1) of this section. A resolution adopted under division (A)(7) of this section is subject to referendum under sections 305.31 to 305.99 of the Revised Code.

(8)(a) Division (A)(8) of this section applies only to a county satisfying all of the following:

(i) The population of the county is greater than one hundred seventy-five thousand and less than two hundred twenty-five thousand according to the most recent federal decennial census.

(ii) An amusement park with an average yearly attendance in excess of two million guests is located in the county.

(iii) On December 31, 2014, an excise tax was levied in the county under division (A)(1) of this section at a rate of three per cent.

(b) The board of county commissioners of a county to which this division applies, by resolution adopted by a majority of the members of the board, may increase the rate of the tax by not more than one per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The increase in rate shall be used to pay the costs of constructing and maintaining facilities owned by the county or by a port authority created under Chapter 4582. of the Revised Code, and designed to host sporting events and expenses deemed necessary by the convention and visitors' bureau operating in the county to promote travel and tourism with reference to the sports facilities, and to pay or pledge to the payment of debt service on securities issued to pay the costs of constructing, operating, and maintaining the sports facilities. The increase in rate shall remain in effect for the period specified in the resolution. If revenue from the increase in rate is pledged to the payment of debt charges on securities, the increase in rate is not subject to diminution by initiative or referendum or by law for so long as the securities are outstanding, unless provision is made by law or

by the board of county commissioners for an adequate substitute for that revenue that is satisfactory to the trustee if a trust agreement secures payment of the debt charges. The increase in rate shall be subject to the regulations adopted under division (A)(1) of this section, except that the resolution may provide that no portion of the revenue from the increase in the rate shall be returned to townships or municipal corporations as would otherwise be required under division (A)(1) of this section.

(9) The board of county commissioners of a county with a population greater than seventy-five thousand and less than seventy-eight thousand, by resolution adopted by a majority of the members of the board not later than October 15, 2015, may increase the rate of the tax by not more than one per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The increase in rate shall be for the purposes described in section 307.679 of the Revised Code or for the promotion of travel and tourism in the county, including travel and tourism to sports facilities. The increase in rate shall remain in effect for the period specified in the resolution and as necessary to fulfill the county's obligations under a cooperative agreement entered into under section 307.679 of the Revised Code. If the resolution is adopted by the board before September 29, 2015, but after that enactment becomes law, the increase in rate shall become effective beginning on September 29, 2015. If revenue from the increase in rate is pledged to the payment of debt charges on securities, or to substitute for other revenues pledged to the payment of such debt, the increase in rate is not subject to diminution by initiative or referendum or by law for so long as the securities are outstanding, unless provision is made by law or by the board of county commissioners for an adequate substitute for that revenue that is satisfactory to the trustee if a trust agreement secures payment of the debt charges. The increase in rate shall be subject to the regulations adopted under division (A)(1) of this section, except that no portion of the revenue from the increase in the rate shall be returned to townships or municipal corporations as would otherwise be required under division (A)(1) of this section.

(10) Division (A)(10) of this section applies only to counties satisfying either of the following:

(a) A county that, on July 1, 2015, does not levy an excise tax under division (A)(1) of this section and that has a population of at least thirty-nine thousand but not more than forty thousand according to the 2010 federal decennial census;

(b) A county that, on July 1, 2015, levies an excise tax under division (A)(1) of this section at a rate of three per cent and that has a population of at least seventy-one thousand but not more than seventy-five thousand according to 2010 federal decennial census.

The board of county commissioners of a county to which division (A)(10) of this section applies, by resolution adopted by a majority of the members of the board, may levy an excise tax at a rate not to exceed three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests for the purpose of acquiring, constructing, equipping, or repairing permanent improvements, as defined in section 133.01 of the Revised Code. If the board does not levy a tax under division (A)(1) of this section, the board shall establish regulations necessary to provide for the administration of the tax, which may prescribe the time for payment of the tax and the imposition of penalty or interest subject to the limitations on penalty and interest provided in division (A)(1) of this section. No portion of the revenue shall be returned to townships or municipal corporations in the county unless otherwise provided by resolution of the board. The tax shall apply throughout the



territory of the county, including in any township or municipal corporation levying an excise tax under division (B) of this section or division (A) of section 5739.08 of the Revised Code. The levy of the tax is subject to referendum as provided under section 305.31 of the Revised Code.

The tax shall remain in effect for the period specified in the resolution. If revenue from the increase in rate is pledged to the payment of debt charges on securities, the increase in rate is not subject to diminution by initiative or referendum or by law for so long as the securities are outstanding unless provision is made by law or by the board for an adequate substitute for that revenue that is satisfactory to the trustee if a trust agreement secures payment of the debt charges.

(11) The board of county commissioners of an eligible county, as defined in section 307.678 of the Revised Code, that levies an excise tax under division (A)(1) of this section on July 1, 2017, at a rate of three per cent may, by resolution adopted by a majority of the members of the board, amend the resolution levying the tax to increase the rate of the tax by not more than an additional three per cent on each transaction. No portion of the revenue shall be returned to townships or municipal corporations in the county unless otherwise provided by resolution of the board. Otherwise, the revenue from the increase in the rate shall be distributed and used in the same manner described under division (A)(1) of this section or distributed or used to provide credit enhancement facilities as authorized under section 307.678 of the Revised Code. The increase in rate shall remain in effect for the period specified in the resolution. If revenue from the increase in rate is pledged to the payment of debt charges on securities, the increase in rate is not subject to diminution by initiative or referendum or by law for so long as the securities are outstanding unless provision is made by law or by the board for an adequate substitute for that revenue that is satisfactory to the trustee if a trust agreement secures payment of the debt charges.

(12)(a) As used in this division:

(i) "Eligible county" means a county that has a population greater than one hundred ninety thousand and less than two hundred thousand according to the 2010 federal decennial census and that levies an excise tax under division (A)(1) of this section at a rate of three per cent.

(ii) "Professional sports facility" means a sports facility that is intended to house major or minor league professional athletic teams, including a stadium, together with all parking facilities, walkways, and other auxiliary facilities, real and personal property, property rights, easements, and interests that may be appropriate for, or used in connection with, the operation of the facility.

(b) Subject to division (A)(12)(c) of this section, the board of county commissioners of an eligible county, by resolution adopted by a majority of the members of the board, may increase the rate of the tax by not more than one per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. Revenue from the increase in rate shall be used for the purposes of paying the costs of constructing, improving, and maintaining a professional sports facility in the county and paying expenses considered necessary by the convention and visitors' bureau operating in the county to promote travel and tourism with respect to that professional sports facility. The tax shall take effect only after the convention and visitors' bureau enters into a contract for the construction, improvement, or maintenance of a professional sports facility that is or will be located on property acquired, in whole or in part, with revenue from the increased rate, and thereafter shall remain in effect for the period specified in the resolution. If revenue from the increase in rate is pledged to the payment of debt charges on securities, the increase in rate is not subject to diminution by initiative or

referendum or by law for so long as the securities are outstanding, unless a provision is made by law or by the board of county commissioners for an adequate substitute for that revenue that is satisfactory to the trustee if a trust agreement secures payment of the debt charges. The increase in rate shall be subject to the regulations adopted under division (A)(1) of this section, except that the resolution may provide that no portion of the revenue from the increase in the rate shall be returned to townships or municipal corporations as would otherwise be required under division (A)(1) of this section.

(c) If, on ~~January 1~~ December 31, 2019, the convention and visitors' bureau has not entered into a contract for the construction, improvement, or maintenance of a professional sports facility that is or will be located on property acquired, in whole or in part, with revenue from the increased rate, the authority to levy the tax under division (A)(12)(b) of this section is hereby repealed on that date.

(B)(1) The legislative authority of a municipal corporation or the board of trustees of a township that is not wholly or partly located in a county that has in effect a resolution levying an excise tax pursuant to division (A)(1) of this section may, by ordinance or resolution, levy an excise tax not to exceed three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The legislative authority of the municipal corporation or the board of trustees of the township shall deposit at least fifty per cent of the revenue from the tax levied pursuant to this division into a separate fund, which shall be spent solely to make contributions to convention and visitors' bureaus operating within the county in which the municipal corporation or township is wholly or partly located, and the balance of that revenue shall be deposited in the general fund. The municipal corporation or township shall establish all regulations necessary to provide for the administration and allocation of the tax. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code. The levy of a tax under this division is in addition to any tax imposed on the same transaction by a municipal corporation or a township as authorized by division (A) of section 5739.08 of the Revised Code.

(2)(a) The legislative authority of the most populous municipal corporation located wholly or partly in a county in which the board of county commissioners has levied a tax under division (A)(4) of this section may amend, on or before September 30, 2002, that municipal corporation's ordinance or resolution that levies an excise tax on transactions by which lodging by a hotel is or is to be furnished to transient guests, to provide for all of the following:

(i) That the rate of the tax shall be increased by not more than an additional one per cent on each transaction;

(ii) That all of the revenue from the increase in rate shall be pledged and contributed to a convention facilities authority established by the board of county commissioners under Chapter 351. of the Revised Code on or before May 15, 2002, and be used to pay costs of constructing, expanding, maintaining, operating, or promoting a convention center in the county, including paying bonds, or notes issued in anticipation of bonds, as provided by that chapter;

(iii) That the increase in rate shall not be subject to diminution by initiative or referendum or by law while any bonds, or notes in anticipation of bonds, issued by the authority under Chapter 351.

of the Revised Code to which the revenue is pledged, remain outstanding in accordance with their terms, unless provision is made by law, by the board of county commissioners, or by the legislative authority, for an adequate substitute therefor that is satisfactory to the trustee if a trust agreement secures the bonds.

(b) The legislative authority of a municipal corporation that, pursuant to division (B)(2)(a) of this section, has amended its ordinance or resolution to increase the rate of the tax authorized by division (B)(1) of this section may further amend the ordinance or resolution to provide that the revenue referred to in division (B)(2)(a)(ii) of this section shall be pledged and contributed both to a convention facilities authority to pay the costs of constructing, expanding, maintaining, or operating one or more convention centers in the county, including paying bonds, or notes issued in anticipation of bonds, as provided in Chapter 351. of the Revised Code, and to a convention and visitors' bureau to pay the costs of promoting one or more convention centers in the county.

As used in division (B)(2) of this section, "cost" has the same meaning as in section 351.01 of the Revised Code, and "convention center" has the same meaning as in section 307.695 of the Revised Code.

(3) The legislative authority of an eligible municipal corporation may amend, on or before December 31, 2017, that municipal corporation's ordinance or resolution that levies an excise tax on transactions by which lodging by a hotel is or is to be furnished to transient guests, to provide for the following:

(a) That the rate of the tax shall be increased by not more than an additional three per cent on each transaction;

(b) That all of the revenue from the increase in rate shall be used by the municipal corporation for economic development and tourism-related purposes.

As used in division (B)(3) of this section, "eligible municipal corporation" means a municipal corporation that, on the effective date of the amendment of this section by H.B. 49 of the 132nd general assembly, September 29, 2017, levied a tax under division (B)(1) of this section at a rate of three per cent and that is located in a county that, on that date, levied a tax under division (A) of this section at a rate of three per cent and that has, according to the most recent federal decennial census, a population exceeding three hundred thousand but not greater than three hundred fifty thousand.

(C) For the purposes described in section 307.695 of the Revised Code and to cover the costs of administering the tax, a board of county commissioners of a county where a tax imposed under division (A)(1) of this section is in effect may, by resolution adopted within ninety days after July 15, 1985, by a majority of the members of the board, levy an additional excise tax not to exceed three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The tax authorized by this division shall be in addition to any tax that is levied pursuant to division (A) of this section, but it shall not apply to transactions subject to a tax levied by a municipal corporation or township pursuant to the authorization granted by division (A) of section 5739.08 of the Revised Code. The board shall establish all regulations necessary to provide for the administration and allocation of the tax. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code. All revenues

arising from the tax shall be expended in accordance with section 307.695 of the Revised Code. The board of county commissioners of an eligible county as defined in section 307.695 of the Revised Code may, by resolution adopted by a majority of the members of the board, amend the resolution levying a tax under this division to provide that the revenue from the tax shall be used by the board as described in division (H) of section 307.695 of the Revised Code. A tax imposed under this division shall remain in effect at the rate at which it is imposed for the duration of the period during which any agreement entered into by the board under section 307.695 of the Revised Code is in effect, the duration of the period during which any securities issued by the board under division (I) of section 307.695 of the Revised Code are outstanding, or the duration of the period during which the board owns a project as defined in section 307.695 of the Revised Code, whichever duration is longest.

(D) For the purpose of providing contributions under division (B)(1) of section 307.671 of the Revised Code to enable the acquisition, construction, and equipping of a port authority educational and cultural facility in the county and, to the extent provided for in the cooperative agreement authorized by that section, for the purpose of paying debt service charges on bonds, or notes in anticipation of bonds, described in division (B)(1)(b) of that section, a board of county commissioners, by resolution adopted within ninety days after December 22, 1992, by a majority of the members of the board, may levy an additional excise tax not to exceed one and one-half per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The excise tax authorized by this division shall be in addition to any tax that is levied pursuant to divisions (A), (B), and (C) of this section, to any excise tax levied pursuant to section 5739.08 of the Revised Code, and to any excise tax levied pursuant to section 351.021 of the Revised Code. The board of county commissioners shall establish all regulations necessary to provide for the administration and allocation of the tax that are not inconsistent with this section or section 307.671 of the Revised Code. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code. All revenues arising from the tax shall be expended in accordance with section 307.671 of the Revised Code and division (D) of this section. The levy of a tax imposed under this division may not commence prior to the first day of the month next following the execution of the cooperative agreement authorized by section 307.671 of the Revised Code by all parties to that agreement. The tax shall remain in effect at the rate at which it is imposed for the period of time described in division (C) of section 307.671 of the Revised Code for which the revenue from the tax has been pledged by the county to the corporation pursuant to that section, but, to any extent provided for in the cooperative agreement, for no lesser period than the period of time required for payment of the debt service charges on bonds, or notes in anticipation of bonds, described in division (B)(1)(b) of that section.

(E) For the purpose of paying the costs of acquiring, constructing, equipping, and improving a municipal educational and cultural facility, including debt service charges on bonds provided for in division (B) of section 307.672 of the Revised Code, and for any additional purposes determined by the county in the resolution levying the tax or amendments to the resolution, including subsequent amendments providing for paying costs of acquiring, constructing, renovating, rehabilitating,

equipping, and improving a port authority educational and cultural performing arts facility, as defined in section 307.674 of the Revised Code, and including debt service charges on bonds provided for in division (B) of section 307.674 of the Revised Code, the legislative authority of a county, by resolution adopted within ninety days after June 30, 1993, by a majority of the members of the legislative authority, may levy an additional excise tax not to exceed one and one-half per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. The excise tax authorized by this division shall be in addition to any tax that is levied pursuant to divisions (A), (B), (C), and (D) of this section, to any excise tax levied pursuant to section 5739.08 of the Revised Code, and to any excise tax levied pursuant to section 351.021 of the Revised Code. The legislative authority of the county shall establish all regulations necessary to provide for the administration and allocation of the tax. The regulations may prescribe the time for payment of the tax, and may provide for the imposition of a penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed pursuant to section 5703.47 of the Revised Code. All revenues arising from the tax shall be expended in accordance with section 307.672 of the Revised Code and this division. The levy of a tax imposed under this division shall not commence prior to the first day of the month next following the execution of the cooperative agreement authorized by section 307.672 of the Revised Code by all parties to that agreement. The tax shall remain in effect at the rate at which it is imposed for the period of time determined by the legislative authority of the county. That period of time shall not exceed fifteen years, except that the legislative authority of a county with a population of less than two hundred fifty thousand according to the most recent federal decennial census, by resolution adopted by a majority of its members before the original tax expires, may extend the duration of the tax for an additional period of time. The additional period of time by which a legislative authority extends a tax levied under this division shall not exceed fifteen years.

(F) The legislative authority of a county that has levied a tax under division (E) of this section may, by resolution adopted within one hundred eighty days after January 4, 2001, by a majority of the members of the legislative authority, amend the resolution levying a tax under that division to provide for the use of the proceeds of that tax, to the extent that it is no longer needed for its original purpose as determined by the parties to a cooperative agreement amendment pursuant to division (D) of section 307.672 of the Revised Code, to pay costs of acquiring, constructing, renovating, rehabilitating, equipping, and improving a port authority educational and cultural performing arts facility, including debt service charges on bonds provided for in division (B) of section 307.674 of the Revised Code, and to pay all obligations under any guaranty agreements, reimbursement agreements, or other credit enhancement agreements described in division (C) of section 307.674 of the Revised Code. The resolution may also provide for the extension of the tax at the same rate for the longer of the period of time determined by the legislative authority of the county, but not to exceed an additional twenty-five years, or the period of time required to pay all debt service charges on bonds provided for in division (B) of section 307.672 of the Revised Code and on port authority revenue bonds provided for in division (B) of section 307.674 of the Revised Code. All revenues arising from the amendment and extension of the tax shall be expended in accordance with section 307.674 of the Revised Code, this division, and division (E) of this section.

(G) For purposes of a tax levied by a county, township, or municipal corporation under this

section or section 5739.08 of the Revised Code, a board of county commissioners, board of township trustees, or the legislative authority of a municipal corporation may adopt a resolution or ordinance at any time specifying that "hotel," as otherwise defined in section 5739.01 of the Revised Code, includes the following:

(1) Establishments in which fewer than five rooms are used for the accommodation of guests.

(2) Establishments at which rooms are used for the accommodation of guests regardless of whether each room is accessible through its own keyed entry or several rooms are accessible through the same keyed entry; and, in determining the number of rooms, all rooms are included regardless of the number of structures in which the rooms are situated or the number of parcels of land on which the structures are located if the structures are under the same ownership and the structures are not identified in advertisements of the accommodations as distinct establishments. For the purposes of division (G)(2) of this section, two or more structures are under the same ownership if they are owned by the same person, or if they are owned by two or more persons the majority of the ownership interests of which are owned by the same person.

The resolution or ordinance may apply to a tax imposed pursuant to this section prior to the adoption of the resolution or ordinance if the resolution or ordinance so states, but the tax shall not apply to transactions by which lodging by such an establishment is provided to transient guests prior to the adoption of the resolution or ordinance.

(H)(1) As used in this division:

(a) "Convention facilities authority" has the same meaning as in section 351.01 of the Revised Code.

(b) "Convention center" has the same meaning as in section 307.695 of the Revised Code.

(2) Notwithstanding any contrary provision of division (D) of this section, the legislative authority of a county with a population of one million or more according to the most recent federal decennial census that has levied a tax under division (D) of this section may, by resolution adopted by a majority of the members of the legislative authority, provide for the extension of such levy and may provide that the proceeds of that tax, to the extent that they are no longer needed for their original purpose as defined by a cooperative agreement entered into under section 307.671 of the Revised Code, shall be deposited into the county general revenue fund. The resolution shall provide for the extension of the tax at a rate not to exceed the rate specified in division (D) of this section for a period of time determined by the legislative authority of the county, but not to exceed an additional forty years.

(3) The legislative authority of a county with a population of one million or more that has levied a tax under division (A)(1) of this section may, by resolution adopted by a majority of the members of the legislative authority, increase the rate of the tax levied by such county under division (A)(1) of this section to a rate not to exceed five per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. Notwithstanding any contrary provision of division (A)(1) of this section, the resolution may provide that all collections resulting from the rate levied in excess of three per cent, after deducting the real and actual costs of administering the tax, shall be deposited in the county general fund.

(4) The legislative authority of a county with a population of one million or more that has levied a tax under division (A)(1) of this section may, by resolution adopted on or before August 30,

2004, by a majority of the members of the legislative authority, provide that all or a portion of the proceeds of the tax levied under division (A)(1) of this section, after deducting the real and actual costs of administering the tax and the amounts required to be returned to townships and municipal corporations with respect to the first three per cent levied under division (A)(1) of this section, shall be deposited in the county general fund, provided that such proceeds shall be used to satisfy any pledges made in connection with an agreement entered into under section 307.695 of the Revised Code.

(5) No amount collected from a tax levied, extended, or required to be deposited in the county general fund under division (H) of this section shall be contributed to a convention facilities authority, corporation, or other entity created after July 1, 2003, for the principal purpose of constructing, improving, expanding, equipping, financing, or operating a convention center unless the mayor of the municipal corporation in which the convention center is to be operated by that convention facilities authority, corporation, or other entity has consented to the creation of that convention facilities authority, corporation, or entity. Notwithstanding any contrary provision of section 351.04 of the Revised Code, if a tax is levied by a county under division (H) of this section, the board of county commissioners of that county may determine the manner of selection, the qualifications, the number, and terms of office of the members of the board of directors of any convention facilities authority, corporation, or other entity described in division (H)(5) of this section.

(6)(a) No amount collected from a tax levied, extended, or required to be deposited in the county general fund under division (H) of this section may be used for any purpose other than paying the direct and indirect costs of constructing, improving, expanding, equipping, financing, or operating a convention center and for the real and actual costs of administering the tax, unless, prior to the adoption of the resolution of the legislative authority of the county authorizing the levy, extension, increase, or deposit, the county and the mayor of the most populous municipal corporation in that county have entered into an agreement as to the use of such amounts, provided that such agreement has been approved by a majority of the mayors of the other municipal corporations in that county. The agreement shall provide that the amounts to be used for purposes other than paying the convention center or administrative costs described in division (H)(6)(a) of this section be used only for the direct and indirect costs of capital improvements, including the financing of capital improvements.

(b) If the county in which the tax is levied has an association of mayors and city managers, the approval of that association of an agreement described in division (H)(6)(a) of this section shall be considered to be the approval of the majority of the mayors of the other municipal corporations for purposes of that division.

(7) Each year, the auditor of state shall conduct an audit of the uses of any amounts collected from taxes levied, extended, or deposited under division (H) of this section and shall prepare a report of the auditor of state's findings. The auditor of state shall submit the report to the legislative authority of the county that has levied, extended, or deposited the tax, the speaker of the house of representatives, the president of the senate, and the leaders of the minority parties of the house of representatives and the senate.

(I)(1) As used in this division:

(a) "Convention facilities authority" has the same meaning as in section 351.01 of the

Revised Code.

(b) "Convention center" has the same meaning as in section 307.695 of the Revised Code.

(2) Notwithstanding any contrary provision of division (D) of this section, the legislative authority of a county with a population of one million two hundred thousand or more according to the most recent federal decennial census or the most recent annual population estimate published or released by the United States census bureau at the time the resolution is adopted placing the levy on the ballot, that has levied a tax under division (D) of this section may, by resolution adopted by a majority of the members of the legislative authority, provide for the extension of such levy and may provide that the proceeds of that tax, to the extent that the proceeds are no longer needed for their original purpose as defined by a cooperative agreement entered into under section 307.671 of the Revised Code and after deducting the real and actual costs of administering the tax, shall be used for paying the direct and indirect costs of constructing, improving, expanding, equipping, financing, or operating a convention center. The resolution shall provide for the extension of the tax at a rate not to exceed the rate specified in division (D) of this section for a period of time determined by the legislative authority of the county, but not to exceed an additional forty years.

(3) The legislative authority of a county with a population of one million two hundred thousand or more that has levied a tax under division (A)(1) of this section may, by resolution adopted by a majority of the members of the legislative authority, increase the rate of the tax levied by such county under division (A)(1) of this section to a rate not to exceed five per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests. Notwithstanding any contrary provision of division (A)(1) of this section, the resolution shall provide that all collections resulting from the rate levied in excess of three per cent, after deducting the real and actual costs of administering the tax, shall be used for paying the direct and indirect costs of constructing, improving, expanding, equipping, financing, or operating a convention center.

(4) The legislative authority of a county with a population of one million two hundred thousand or more that has levied a tax under division (A)(1) of this section may, by resolution adopted on or before July 1, 2008, by a majority of the members of the legislative authority, provide that all or a portion of the proceeds of the tax levied under division (A)(1) of this section, after deducting the real and actual costs of administering the tax and the amounts required to be returned to townships and municipal corporations with respect to the first three per cent levied under division (A)(1) of this section, shall be used to satisfy any pledges made in connection with an agreement entered into under section 307.695 of the Revised Code or shall otherwise be used for paying the direct and indirect costs of constructing, improving, expanding, equipping, financing, or operating a convention center.

(5) Any amount collected from a tax levied or extended under division (I) of this section may be contributed to a convention facilities authority created before July 1, 2005, but no amount collected from a tax levied or extended under division (I) of this section may be contributed to a convention facilities authority, corporation, or other entity created after July 1, 2005, unless the mayor of the municipal corporation in which the convention center is to be operated by that convention facilities authority, corporation, or other entity has consented to the creation of that convention facilities authority, corporation, or entity.

(J)(1) Except as provided in division (J)(2) of this section, money collected by a county and



distributed under this section to a convention and visitors' bureau in existence as of June 30, 2013, the effective date of H.B. 59 of the 130th general assembly, except for any such money pledged, as of that effective date, to the payment of debt service charges on bonds, notes, securities, or lease agreements, shall be used solely for tourism sales, marketing and promotion, and their associated costs, including, but not limited to, operational and administrative costs of the bureau, sales and marketing, and maintenance of the physical bureau structure.

(2) A convention and visitors' bureau that has entered into an agreement under section 307.678 of the Revised Code may use revenue it receives from a tax levied under division (A)(1) of this section as described in division (E) of section 307.678 of the Revised Code.

(K) The board of county commissioners of a county with a population between one hundred three thousand and one hundred seven thousand according to the most recent federal decennial census, by resolution adopted by a majority of the members of the board within six months after September 15, 2014, the effective date of H.B. 483 of the 130th general assembly, may levy a tax not to exceed three per cent on transactions by which a hotel is or is to be furnished to transient guests. The purpose of the tax shall be to pay the costs of expanding, maintaining, or operating a soldiers' memorial and the costs of administering the tax. All revenue arising from the tax shall be credited to one or more special funds in the county treasury and shall be spent solely for the purposes of paying those costs. The board of county commissioners shall adopt all rules necessary to provide for the administration of the tax subject to the same limitations on imposing penalty or interest under division (A)(1) of this section.

As used in this division "soldiers' memorial" means a memorial constructed and funded under Chapter 345. of the Revised Code.

(L) A board of county commissioners of an eligible county, by resolution adopted by a majority of the members of the board, may levy an excise tax at the rate of up to three per cent on transactions by which lodging by a hotel is or is to be furnished to transient guests for the purpose of paying the costs of permanent improvements at sites at which one or more agricultural societies conduct fairs or exhibits, paying the costs of maintaining or operating such permanent improvements, and paying the costs of administering the tax. A resolution adopted under this division shall direct the board of elections to submit the question of the proposed lodging tax to the electors of the county at a special election held on the date specified by the board in the resolution, provided that the election occurs not less than ninety days after a certified copy of the resolution is transmitted to the board of elections. A resolution submitted to the electors under this division shall not go into effect unless it is approved by a majority of those voting upon it. The resolution takes effect on the date the board of county commissioners receives notification from the board of elections of an affirmative vote.

The tax shall remain in effect for the period specified in the resolution, not to exceed five years. All revenue arising from the tax shall be credited to one or more special funds in the county treasury and shall be spent solely for the purposes of paying the costs of such permanent improvements and maintaining or operating the improvements. Revenue allocated for the use of a county agricultural society may be credited to the county agricultural society fund created in section 1711.16 of the Revised Code upon appropriation by the board. If revenue is credited to that fund, it shall be expended only as provided in that section.

The board of county commissioners shall adopt all rules necessary to provide for the

administration of the tax. The rules may prescribe the time for payment of the tax, and may provide for the imposition or penalty or interest, or both, for late payments, provided that the penalty does not exceed ten per cent of the amount of tax due, and the rate at which interest accrues does not exceed the rate per annum prescribed in section 5703.47 of the Revised Code.

As used in this division, "eligible county" means a county in which a county agricultural society or independent agricultural society is organized under section 1711.01 or 1711.02 of the Revised Code, provided the agricultural society owns a facility or site in the county at which an annual harness horse race is conducted where one-day attendance equals at least forty thousand attendees.

(M) As used in this division, "eligible county" means a county in which a tax is levied under division (A) of this section at a rate of three per cent and whose territory includes a part of Lake Erie the shoreline of which represents at least fifty per cent of the linear length of the county's border with other counties of this state.

The board of county commissioners of an eligible county that has entered into an agreement with a port authority in the county under section 4582.56 of the Revised Code may levy an additional lodging tax on transactions by which lodging by a hotel is or is to be furnished to transient guests for the purpose of financing lakeshore improvement projects constructed or financed by the port authority under that section. The resolution levying the tax shall specify the purpose of the tax, the rate of the tax, which shall not exceed two per cent, and the number of years the tax will be levied or that it will be levied for a continuing period of time. The tax shall be administered pursuant to the regulations adopted by the board under division (A) of this section, except that all the proceeds of the tax levied under this division shall be pledged to the payment of the costs, including debt charges, of lakeshore improvements undertaken by a port authority pursuant to the agreement under section 4582.56 of the Revised Code. No revenue from the tax may be used to pay the current expenses of the port authority.

A resolution levying a tax under this division is subject to referendum under sections 305.31 to 305.41 and 305.99 of the Revised Code.

(N)(1)(a) Notwithstanding division (A) of this section, the board of county commissioners, board of township trustees, or legislative authority of any county, township, or municipal corporation that levies a lodging tax on September 29, 2017, and in which any part of a tourism development district is located on or after that date shall amend the ordinance or resolution levying the tax to require either of the following:

(i) In the case of a tax levied by a county, that all tourism development district lodging tax proceeds from that tax be used exclusively to foster and develop tourism in the tourism development district;

(ii) In the case of a tax levied by a township or municipal corporation, that all tourism development district lodging tax proceeds from that tax be used exclusively to foster and develop tourism in the tourism development district.

(b) Notwithstanding division (A) of this section, any ordinance or resolution levying a lodging tax adopted on or after September 29, 2017, by a county, township, or municipal corporation in which any part of a tourism development district is located on or after that date shall require that all tourism development district lodging tax proceeds from that tax be used exclusively to foster and

develop tourism in the tourism development district.

(c) A county shall not use any of the proceeds described in division (N)(1)(a)(i) or (N)(1)(b) of this section unless the convention and visitors' bureau operating within the county approves the manner in which such proceeds are used to foster and develop tourism in the tourism development district. Upon obtaining such approval, the county may pay such proceeds to the bureau to use for the agreed-upon purpose.

A municipal corporation or township shall not use any of the proceeds described in division (N)(1)(a)(ii) or (N)(1)(b) of this section unless the convention and visitors' bureau operating within the municipal corporation or township approves the manner in which such proceeds are used to foster and develop tourism in the tourism development district. Upon obtaining such approval, the municipal corporation or township may pay such proceeds to the bureau to use for the agreed-upon purpose.

(2)(a) Notwithstanding division (A) of this section, the board of county commissioners of an eligible county that levies a lodging tax on ~~the effective date of the amendment of this section~~ March 23, 2018, may amend the resolution levying that tax to require that all or a portion of the proceeds of that tax otherwise required to be spent solely to make contributions to the convention and visitors' bureau operating within the county shall be used to foster and develop tourism in a tourism development district.

(b) Notwithstanding division (A) of this section, the board of county commissioners of an eligible county that adopts a resolution levying a lodging tax on or after ~~the effective date of the amendment of this section~~ March 23, 2018, may require that all or a portion of the proceeds of that tax otherwise required to be spent solely to make contributions to the convention and visitors' bureau operating within the county pursuant to division (A) of this section shall be used to foster and develop tourism in a tourism development district.

(c) A county shall not use any of the proceeds in the manner described in division (N)(2)(a) or (b) of this section unless the convention and visitors' bureau operating within the county approves the manner in which such proceeds are used to foster and develop tourism in the tourism development district. Upon obtaining such approval, the county may pay such proceeds to the bureau to use for the agreed upon purpose.

(3) As used in division (N) of this section:

(a) "Tourism development district" means a district designated by a municipal corporation under section 715.014 of the Revised Code or by a township under section 503.56 of the Revised Code.

(b) "Lodging tax" means a tax levied pursuant to this section or section 5739.08 of the Revised Code.

(c) "Tourism development district lodging tax proceeds" means all proceeds of a lodging tax derived from transactions by which lodging by a hotel located in a tourism development district is or is to be provided to transient guests.

(d) "Eligible county" has the same meaning as in section 307.678 of the Revised Code.

SECTION 2. That existing sections 109.572, 718.81, 718.85, 1710.01, 1710.02, 1710.06, 5739.02, and 5739.09 of the Revised Code are hereby repealed.

SECTION 3. That Sections 323.10, 337.10, and 337.50 of Am. Sub. H.B. 49 of the 132nd General Assembly be amended to read as follows:

Sec. 323.10. LSC LEGISLATIVE SERVICE COMMISSION

General Revenue Fund

GRF	035321	Operating Expenses	\$ 16,830,000	\$ 16,830,000
GRF	035402	Legislative Fellows	\$ 1,022,120	\$ 1,022,120
GRF	035405	Correctional	\$ 447,020	\$ 447,020
		Institution Inspection Committee		
GRF	035407	Legislative Task Force on Redistricting	\$ 400,000	\$ 0
GRF	035409	National Associations	\$ 450,000	\$ 450,000
GRF	035410	Legislative Information Systems	\$ 8,569,500	\$ 8,569,500
<u>GRF</u>	<u>035501</u>	<u>Litigation</u>	<u>\$ 0</u>	<u>\$ 1,000,000</u>
TOTAL GRF	General Revenue Fund		\$ 27,718,640	\$ <del>27,318,640</del> <u>28,318,640</u>

Dedicated Purpose Fund Group

4100	035601	Sale of Publications	\$ 10,000	\$ 10,000
Total DPF	Dedicated Purpose Fund Group		\$ 10,000	\$ 10,000
TOTAL ALL BUDGET FUND GROUPS			\$ 27,728,640	\$ <del>27,328,640</del> <u>28,328,640</u>

Sec. 337.10. MHA DEPARTMENT OF MENTAL HEALTH AND ADDICTION SERVICES  
General Revenue Fund

GRF	336321	Central Administration	\$ 14,597,616	\$ 14,597,616
GRF	336402	Resident Trainees	\$ 450,000	\$ 450,000
GRF	336405	Family and Children First	\$ 1,386,000	\$ 1,386,000
GRF	336406	Prevention and Wellness	\$ 2,618,659	\$ 2,618,659
GRF	336412	Hospital Services	\$ 218,206,280	\$ 222,849,644
GRF	336415	Mental Health		

		Facilities Lease		
		Rental Bond Payments	\$ 20,323,000	\$ 19,426,900
GRF	336421	Continuum of Care		
		Services	\$ 75,714,846	\$ <del>75,714,846</del>
				<u>76,714,846</u>
GRF	336422	Criminal Justice		
		Services	\$ 13,916,418	\$ 14,916,418
GRF	336423	Addiction Services		
		Partnership with		
		Corrections	\$ 25,500,000	\$ 25,500,000
GRF	336424	Recovery Housing	\$ 1,000,000	\$ 2,500,000
GRF	336425	Specialized Docket		
		Support	\$ 5,000,000	\$ 5,000,000
GRF	336504	Community Innovations	\$ 8,100,000	\$ 11,500,000
GRF	336506	Court Costs	\$ 1,000,000	\$ 1,000,000
GRF	336510	Residential State		
		Supplement	\$ 16,002,875	\$ 16,002,875
GRF	336511	Early Childhood Mental		
		Health Counselors and		
		Consultation	\$ 2,500,000	\$ 2,500,000
GRF	652321	Medicaid Support	\$ 1,250,367	\$ 1,250,367
TOTAL GRF		General Revenue Fund	\$ 407,566,061	\$ <del>417,213,325</del>
				<u>418,213,325</u>

**Dedicated Purpose Fund Group**

5TZ0	336600	Substance Abuse		
		Stabilization Centers	\$ 6,000,000	\$ 6,000,000
5TZ0	336643	ADAMHS Boards	\$ 5,000,000	\$ 5,000,000
2320	336621	Family and Children		
		First	\$ 410,113	\$ 410,113
4750	336623	Statewide Treatment		
		and Prevention	\$ 20,450,000	\$ 15,550,000
4850	336632	Mental Health		

		Operating	\$ 2,611,733	\$ 2,611,733
5AU0	336615	Behavioral Health Care	\$ 7,850,000	\$ 7,850,000
5JL0	336629	Problem Gambling and Casino Addiction	\$ 6,267,609	\$ 6,267,609
5T90	336641	Problem Gambling Services	\$ 1,495,000	\$ 1,495,000
6320	336616	Community Capital Replacement	\$ 350,000	\$ 350,000
6890	336640	Education and Conferences	\$ 150,000	\$ 150,000
TOTAL DPF Dedicated Purpose Fund Group			\$ 50,584,455	\$ 45,684,455
<b>Internal Service Activity Fund Group</b>				
1490	336609	Hospital Operating Expenses	\$ 22,749,000	\$ 22,790,000
1490	336610	Operating Expenses	\$ 5,500,000	\$ 5,500,000
1500	336620	Special Education	\$ 150,000	\$ 150,000
1510	336601	Ohio Pharmacy Services	\$ 70,302,017	\$ 70,302,017
4P90	336604	Community Mental Health Projects	\$ 1,250,000	\$ 250,000
TOTAL ISA Internal Service Activity Fund Group			\$ 99,951,017	\$ 98,992,017
<b>Federal Fund Group</b>				
3HB0	336503	Cures Opioid STR	\$ 11,000,000	\$ 0
3240	336605	Medicaid/Medicare	\$ 17,500,000	\$ 17,500,000
3A60	336608	Federal Miscellaneous	\$ 1,010,000	\$ 1,010,000
3A70	336612	Social Services Block Grant	\$ 8,450,000	\$ 8,450,000
3A80	336613	Federal Grants	\$ 5,500,000	\$ 5,500,000
3A90	336614	Mental Health Block Grant	\$ 17,058,470	\$ 17,058,470
3G40	336618	Substance Abuse Block		

		Grant	\$ 65,865,756	\$ 65,865,756
3H80	336606	Demonstration Grants	\$ 15,000,000	\$ 15,000,000
3N80	336639	Administrative		
		Reimbursement	\$ 1,000,000	\$ 1,000,000
3B10	652635	Community Medicaid		
		Legacy Costs	\$ 5,000,000	\$ 5,000,000
3B10	652636	Community Medicaid		
		Legacy Support	\$ 6,000,000	\$ 6,000,000
TOTAL FED	Federal Fund Group		\$ 153,384,226	\$ 142,384,226
TOTAL ALL BUDGET FUND GROUPS			\$ 711,485,759	\$ <del>704,274,023</del> <u>705,274,023</u>

**Sec. 337.50. CONTINUUM OF CARE SERVICES**

The foregoing appropriation item 336421, Continuum of Care Services, shall be used as follows:

(A) A portion of this appropriation shall be allocated to boards of alcohol, drug addiction, and mental health services in accordance with a distribution methodology determined by the Director of Mental Health and Addiction Services for the boards to purchase mental health and addiction services permitted under Chapter 340. of the Revised Code. Boards may use a portion of the funds allocated:

(1) To provide subsidized support for psychotropic medication needs of indigent citizens in the community to reduce unnecessary hospitalization due to lack of medication; and

(2) To provide subsidized support for medication-assisted treatment costs.

(B) A portion of this appropriation may be distributed to boards of alcohol, drug addiction, and mental health services, community addiction and/or mental health services providers, courts, or other governmental entities to provide specific grants in support of initiatives concerning mental health and addiction services.

(C) Of the foregoing appropriation item 336421, Continuum of Care Services, \$125,000 in each fiscal year shall be allocated to the Chardon School District to be used for program-related activities.

(D) Of the foregoing appropriation item 336421, Continuum of Care Services, \$100,000 in each fiscal year shall be allocated to the Wingspan Care Group.

(E) Of the foregoing appropriation item 336421, Continuum of Care Services, \$2,000,000 in each fiscal year shall be allocated by the Department of Mental Health and Addiction Services to boards of alcohol, drug addiction, and mental health services. These funds shall be used in conjunction with appropriation item 336643, ADAMHS Boards, and allocated as follows:

(1) Each board shall receive \$75,000 in each fiscal year for each of the counties that are part of the board's service district.

(2) Each board shall receive a percentage of any remaining amount, allocated in this division from appropriation item 336421 and appropriation item 336643, to be determined as follows:

(a) Determine the sum of the following:  
 (i) The state's total population as of January 1, 2017;  
 (ii) The average number of opioid overdose deaths that occurred in the state during the immediately preceding three fiscal years.

(b) Determine the sum of the following:  
 (i) The population of the board's service district as of January 1, 2017;  
 (ii) The average number of opioid overdose deaths that occurred in the board's service district during the immediately preceding three fiscal years.

(c) Determine the percentage that the sum determined under division (E)(2)(b) of this section is of the sum determined under division (E)(2)(a) of this section.

(F)(1) Of the foregoing appropriation item 336421, Continuum of Care Services, \$1,500,000 in each fiscal year shall be allocated by the Department of Mental Health and Addiction Services to boards of alcohol, drug addiction, and mental health services. The boards shall use their allocations to establish and administer, in collaboration with the other boards that serve the same state psychiatric hospital region, six mental health crisis stabilization centers. There shall be one center located in each state psychiatric hospital region.

Boards of alcohol, drug addiction, and mental health services shall ensure that each mental health crisis stabilization center established and administered under division (F) of this section complies with all of the following:

(a) It admits individuals before and after the individuals receive treatment and care at hospital emergency departments or freestanding emergency departments.

(b) It admits individuals before and after the individuals are confined in state or local correctional facilities.

(c) It has a Medicaid provider agreement.

(d) It is located in a building constructed for another purpose before the effective date of this section.

(e) It admits individuals who have been identified as needing the stabilization services provided by the center.

(f) It connects individuals when they are discharged from the center with community-based continuum of care services and supports as described in section 340.032 of the Revised Code.

(2) The Department of Mental Health and Addiction Services shall conduct an analysis of each mental health crisis stabilization center. Not later than June 30, 2019, the Department shall submit the findings of the analysis to the Governor and the General Assembly, in accordance with section 101.68 of the Revised Code.

(G) Of the foregoing appropriation item 336421, Continuum of Care Services, \$75,000 in each fiscal year shall be allocated to the Trauma Assistance Program located at Mt. Carmel West Hospital. The funds shall be used to provide treatment to victims of human trafficking or domestic violence or veterans suffering from post-traumatic events.

(H) Of the foregoing appropriation item 336421, Continuum of Care Services, \$1,000,000 in fiscal year 2019 shall be used to support youth resiliency.

(I) As used in this section:

(1) "State or local correctional facility" means any of the following:



(a) A "state correctional institution," as defined in section 2967.01 of the Revised Code;  
 (b) A "local correctional facility," as defined in section 2903.13 of the Revised Code;  
 (c) A correctional facility that is privately operated and managed pursuant to section 9.06 of the Revised Code.

(2) "State psychiatric hospital regions" means the six districts into which the Department of Mental Health and Addiction Services has divided the state pursuant to division (B)(2) of section 5119.14 of the Revised Code.

SECTION 4. That existing Sections 323.10, 337.10, and 337.50 of Am. Sub. H.B. 49 of the 132nd General Assembly are hereby repealed.

SECTION 5. That Sections 207.80, 211.10, 213.10, 213.20, 223.50, and 237.20 of H.B. 529 of the 132nd General Assembly be amended to read as follows:

**Sec. 207.80. CLS CLEVELAND STATE UNIVERSITY**

Higher Education Improvement Fund (Fund 7034)

C26064	Engaged Learning Laboratories	\$ 7,341,000
C26065	Main Classroom Renovation	\$ 5,525,000
C26069	Cleveland Institute of Art Renovation	\$ 350,000
C26078	Rhodes Tower Elevator Modernization	\$ 1,425,000
C26079	Rhodes Tower Restroom Renovation	\$ 1,150,000
C26080	University Hospitals Harrington Heart and Vascular Institute	\$ 350,000
<del>C26081</del>	<del>Bay Village Emergency Boat Shelter</del>	<del>\$ 32,500</del>
TOTAL Higher Education Improvement Fund		\$ <del>16,173,500</del> <u>16,141,000</u>
TOTAL ALL FUNDS		\$ <del>16,173,500</del> <u>16,141,000</u>

**Sec. 211.10. CSR CAPITOL SQUARE REVIEW AND ADVISORY BOARD**

Underground Parking Garage Operating Fund (Fund 2080)

C87402	Capitol Square Repair/Improvements	\$ 1,730,000
TOTAL Underground Parking Garage Operating Fund		\$ 1,730,000
Administrative Building Fund (Fund 7026)		
C87406	Statehouse Grounds Repair/Improvements	\$ 770,000
C87407	Statehouse Repair/Improvements	\$ 500,000
<u>C87417</u>	<u>Statehouse Garage Repair/Improvements</u>	<u>\$ 20,000,000</u>

TOTAL Administrative Building Fund	\$ <del>1,270,000</del>
	<u>21,270,000</u>
TOTAL ALL FUNDS	\$ <del>3,000,000</del>
	<u>23,000,000</u>

Sec. 213.10. DAS DEPARTMENT OF ADMINISTRATIVE SERVICES

Building Improvement Fund (Fund 5KZ0)	
C10035 Building Improvement	\$ 39,424,700
TOTAL Building Improvement Fund	\$ 39,424,700
Administrative Building Fund (Fund 7026)	
<u>C10000 Governor's Residence</u>	<u>\$ 2,000,000</u>
C10011 Statewide Communications System	\$ 7,000,000
C10020 North High Building Complex Renovations	\$ 8,500,000
C10034 Aronoff Center - Systems/Capital Replacement	\$ 750,000
C10036 Rhodes Tower Renovations	\$ 50,000,000
TOTAL Administrative Building Fund	\$ <del>66,250,000</del>
	<u>68,250,000</u>
TOTAL ALL FUNDS	\$ <del>105,674,700</del>
	<u>107,674,700</u>

Sec. 213.20. The Treasurer of State is hereby authorized to issue and sell, in accordance with Section 2i of Article VIII, Ohio Constitution, Chapter 154. of the Revised Code, and other applicable sections of the Revised Code, original obligations in an aggregate principal amount not to exceed ~~\$90,800,000~~ \$112,800,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Administrative Building Fund (Fund 7026) to pay costs associated with previously authorized capital facilities for the housing of branches and agencies of state government or their functions.

Sec. 223.50. The Treasurer of State is hereby authorized to issue and sell, in accordance with Section 2i of Article VIII, Ohio Constitution, and Chapter 154. of the Revised Code, particularly section 154.22, and other applicable sections of the Revised Code, original obligations in an aggregate principal amount not to exceed ~~\$119,000,000~~ \$134,000,000, in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Parks and Recreation Improvement Fund (Fund 7035) to pay the costs of capital facilities for parks and recreation purposes.

Sec. 237.20. The Treasurer of State is hereby authorized to issue and sell, in accordance with Section 2i of Article VIII, Ohio Constitution, Chapter 154. of the Revised Code, and particularly section 154.23 and other applicable sections of the Revised Code, original obligations in an

aggregate principal amount not to exceed ~~\$69,000,000~~ \$84,000,000 in addition to the original issuance of obligations heretofore authorized by prior acts of the General Assembly. These authorized obligations shall be issued, subject to applicable constitutional and statutory limitations, as needed to provide sufficient moneys to the credit of the Cultural and Sports Facilities Building Fund (Fund 7030) to pay costs of capital facilities for Ohio cultural facilities and Ohio sports facilities.

SECTION 6. That existing Sections 207.80, 211.10, 213.10, 213.20, 223.50, and 237.20 of H.B. 529 of the 132nd General Assembly are hereby repealed.

SECTION 7. That Section 211.20 of Am. Sub. H.B. 49 of the 132nd General Assembly, as amended by Am. Sub. S.B. 299 of the 132nd General Assembly, be amended to read as follows:

Sec. 211.20. SOIL AND WATER PHOSPHORUS PROGRAM

The Department of Agriculture, ~~in consultation with the Lake Erie Commission and the Ohio Soil and Water Conservation Commission, shall establish rules outlining programs that comply with Office of Budget and Management rules, as applicable,~~ shall establish programs to assist in reducing total phosphorus and dissolved reactive phosphorus in the Western Lake Erie Basin. The programs shall give priority to those subwatersheds determined to be highest in total phosphorus and dissolved reactive phosphorus nutrient loading.

The foregoing appropriation item 700417, Soil and Water Phosphorus Program, shall be used to support the programs described above which may include but not be limited to, the following: (1) equipment for subsurface placement of nutrients into the soil; (2) equipment for nutrient placement based on geographic information system data; (3) soil testing; (4) implementation of variable rate technology; (5) equipment implementing manure transformation and manure conversion technologies; (6) tributary monitoring; (7) water management and edge-of-field drainage management; and (8) an agricultural phosphorus reduction revolving loan program. Not more than forty per cent of the foregoing appropriation item 700417, Soil and Water Phosphorus Program, shall be used for any single activity.

DANGEROUS AND RESTRICTED WILD ANIMALS

The foregoing appropriation item 700426, Dangerous and Restricted Animals, shall be used to administer the Dangerous and Restricted Wild Animal Permitting Program.

COUNTY AGRICULTURAL SOCIETIES

The foregoing appropriation item 700501, County Agricultural Societies, shall be used to reimburse county and independent agricultural societies for expenses related to Junior Fair activities.

SUPPORT FOR SOIL AND WATER DISTRICTS IN THE WESTERN LAKE ERIE BASIN

Of the foregoing appropriation item 700509, Soil and Water District Support, \$350,000 in each fiscal year shall be used by the Department of Agriculture for a program to support soil and water conservation districts in the Western Lake Erie Basin in complying with provisions of Sub. S.B. 1 of the 131st General Assembly. The Department shall approve a soil and water district's application for funding under the program if the application demonstrates that funding will be used for, but not limited to, providing technical assistance, developing applicable nutrient or manure management plans, hiring and training of soil and water conservation district staff on best

conservation practices, or other activities the Director determines appropriate to assist farmers in the Western Lake Erie Basin in complying with the provisions of Sub. S.B. 1 of the 131st General Assembly.

Of the foregoing appropriation item 700509, Soil and Water District Support, \$3,500,000 in FY 2019 shall be used to support county soil and water conservation districts in the Western Lake Erie Basin for staffing costs and to assist in soil testing and nutrient management plan development, including manure transformation and manure conversion technologies, enhanced filter strips, water management, and other conservation support.

#### SOIL AND WATER DISTRICTS

In addition to state payments to soil and water conservation districts authorized by section 940.08 of the Revised Code, the Department of Agriculture may use appropriation item 700661, Soil and Water Districts, to pay any soil and water conservation district an annual amount not to exceed \$40,000 upon receipt of a request and justification from the district and approval by the Ohio Soil and Water Conservation Commission. The county auditor shall credit the payments to the special fund established under section 940.08 of the Revised Code for use by the local soil and water conservation district. The amounts received by each district shall be expended for the purposes of the district.

#### CLEAN OHIO AGRICULTURAL EASEMENT OPERATING EXPENSES

The foregoing appropriation item 700632, Clean Ohio Agricultural Easement Operating, shall be used by the Department of Agriculture in administering Ohio Agricultural Easement Fund (Fund 7057) projects pursuant to sections 901.21, 901.22, and 5301.67 to 5301.70 of the Revised Code.

SECTION 8. That existing Section 211.20 of Am. Sub. H.B. 49 of the 132nd General Assembly, as amended by Am. Sub. S.B. 299 of the 132nd General Assembly, is hereby repealed.

SECTION 9. That Sections 207.100, 207.240, 237.10, 237.13, and 285.10 of H.B. 529 of the 132nd General Assembly, as amended by Sub. H.B. 292 of the 132nd General Assembly, be amended to read as follows:

#### Sec. 207.100. CCC CUYAHOGA COMMUNITY COLLEGE

Higher Education Improvement Fund (Fund 7034)

C37838	Structural Concrete Repairs	\$ 13,500,000
C37844	Rock and Roll Hall of Fame Museum 2.0	\$ 400,000
C37852	East Campus Exterior Plaza	\$ 1,918,405
C37853	CWRU Dental Clinic Relocation	\$ 200,000
C37854	Cleveland Sight Center Health Record System Modernization	\$ 150,000
C37855	Harvard Community Services Center Improvements	\$ 75,000

C37856	MetroHealth West 25th Street Corridor Revitalization	\$ 750,000
C37858	North Olmsted Fiber Ring	\$ 200,000
<u>C37859</u>	<u>Bay Village Emergency Boat Shelter</u>	<u>\$ 32,500</u>
TOTAL Higher Education Improvement Fund		\$ <del>17,193,405</del> <u>17,225,905</u>
TOTAL ALL FUNDS		\$ <del>17,193,405</del> <u>17,225,905</u>

### Sec. 207.240. OHU OHIO UNIVERSITY

Higher Education Improvement Fund (Fund 7034)		
C30075	Infrastructure Improvements	\$ 1,535,139
C30136	Building Envelope Restorations	\$ 1,376,098
C30157	Building and Safety System Improvements	\$ 5,300,000
C30158	Academic Space Improvements	\$ 14,000,000
C30164	Building Exterior Improvements - Regional Campuses	\$ 1,016,685
C30170	Building Interior Improvements - Regional Campuses	\$ 1,045,543
C30171	Campus Infrastructure Improvements - Regional Campuses	\$ 2,390,685
<del>C30172</del>	<del>James E. Carnes Convention Center</del>	<del>\$ 200,000</del>
C30173	Lawrence EMS Services and Senior Center - Southern	\$ 1,000,000
TOTAL Higher Education Improvement Fund		\$ <del>27,864,150</del> <u>27,664,150</u>
TOTAL ALL FUNDS		\$ <del>27,864,150</del> <u>27,664,150</u>

### Sec. 237.10. FCC FACILITIES CONSTRUCTION COMMISSION Lottery Profits Education Fund (Fund 7017)

C23014	Classroom Facilities Assistance Program Lottery Profits	\$ 50,000,000
TOTAL Lottery Profits Education Fund		\$ 50,000,000

**Public School Building Fund (Fund 7021)**

C23001 Public School Buildings	\$ 75,000,000
TOTAL Public School Building Fund	\$ 75,000,000

**Administrative Building Fund (Fund 7026)**

C23016 Energy Conservation Projects	\$ 2,000,000
C230E5 State Agency Planning/Assessment	\$ 1,500,000
TOTAL Administrative Building Fund	\$ 3,500,000

**Cultural and Sports Facilities Building Fund (Fund 7030)**

C23023 OHS - Ohio History Center Exhibit Replacement	\$ 500,000
C23024 OHS - Statewide Site Exhibit Renovation	\$ 650,000
C23025 OHS - Statewide Site Repairs	\$ 1,615,000
C23028 OHS - Basic Renovations and Emergency Repairs	\$ 1,000,000
C23031 OHS - Harding Home State Memorial	\$ 1,500,000
C23032 OHS - Ohio Historical Center Rehabilitation	\$ 1,000,000
C23057 OHS - Online Portal to Ohio's Heritage	\$ 750,000
C230C8 Serpent Mound	\$ 50,000
C230E6 OHS - Exhibits Native American Sites	\$ 100,000
<u>C230E8 OHS - Armstrong Air and Space</u>	<u>\$ 250,000</u>

Museum Improvements

C230ED OHS - Historical Center/Ohio Village Buildings	\$ 390,000
C230EN OHS - Collections Storage Facilities Expansion	\$ 15,000,000
C230EO Poindexter Village Museum	\$ 247,000
C230FM Cultural and Sports Facilities Projects	\$ <del>54,908,500</del>
	<u>69,733,500</u>
C230FN John and Annie Glenn Museum Improvements	\$ 25,000
C230FO OHS - Marion Cemetery Association/Harding Receiving Vault Project	\$ 65,000
C230X1 OHS - Site Energy Conservation	\$ 305,000
C230Y8 Armstrong Air and Space Museum and STEM Education Center	\$ 500,000
TOTAL Cultural and Sports Facilities Building Fund	\$ <del>78,605,500</del>
	<u>93,680,500</u>

School Building Program Assistance Fund (Fund 7032)	
C23002 School Building Program Assistance	\$ 475,000,000
TOTAL School Building Program Assistance Fund	\$ 475,000,000
TOTAL ALL FUNDS	\$ <del>682,105,500</del>
	<u>697,180,500</u>

#### STATE AGENCY PLANNING/ASSESSMENT

Capital appropriations or reappropriations in ~~this act~~ H.B. 529 of the 132nd General Assembly made from appropriation item C230E5, State Agency Planning/Assessment, shall be used by the Facilities Construction Commission to provide assistance to any state agency for assessment, capital planning, and maintenance management.

#### Sec. 237.13. CULTURAL AND SPORTS FACILITIES PROJECTS

The foregoing appropriation item C230FM, Cultural and Sports Facilities Projects, shall be used to support the projects listed in this section. If the Cincinnati MLS franchise is not awarded by December 31, 2018, funds for the FC Cincinnati Stadium shall not be released for this purpose.

Project Description	Amount
<u>Columbus Crew SC Stadium</u>	<u>\$ 15,000,000</u>
COSI Redevelopment	\$ 5,000,000
FC Cincinnati Stadium	\$ 4,000,000
Cleveland Museum of Natural History Phase II	\$ 2,500,000
Cincinnati Museum Center STEM and Space Galleries	\$ 2,000,000
Cleveland Museum of Art Holden Terrace	\$ 1,250,000
Cincinnati Playhouse in the Park Theater Project	\$ 1,200,000
Playhouse Square Parking District Improvement	\$ 1,000,000
BalletMet Renovation and Building Connector	\$ 1,000,000
North Market Grand Atrium	\$ 1,000,000
Cincinnati Art Museum Building Envelope Improvements	\$ 1,000,000
Imagination Station Theater Experience	\$ 1,000,000
Toledo Museum of Art	\$ 1,000,000
Dayton Arcade Innovation Hub	\$ 1,000,000
Playhouse Square Theater Improvements	\$ 850,000
Murphy Theatre Improvements	\$ 750,000
Gordon Square Arts District Theatre Renovations	\$ 750,000
Renovations of the Palace Theater	\$ 750,000
Dayton Art Institute Historic Stair and Hillside	

Preservation	\$ 750,000
Mansfield Art Center Art Rising	\$ 750,000
Renaissance of Duncan Plaza	\$ 750,000
Karamu House	\$ 700,000
Akron Civic Theater Restoration and Expansion	\$ 675,000
Holmes County Center for the Arts Facility	\$ 600,000
The Music Settlement	\$ 550,000
Ohio Aviation Hall of Fame	\$ 550,000
Stan Hywet Hall & Gardens Campus Improvement Plan	\$ 550,000
Schine's Theater	\$ 500,000
Flats East Bank Performance Stage	\$ 500,000
Columbus Zoo - Elephant Habitat Enhancements	\$ 500,000
Columbus Zoo - Orangutan Habitat and Indoor Facility	\$ 500,000
King Arts Complex Renovations	\$ 500,000
Westerville Police Memorial	\$ 500,000
Center for Holocaust & Humanity Center Expansion & Relocation	\$ 500,000
Riverbend Music Center Capital Improvements	\$ 500,000
Cincinnati Contemporary Arts Center Learning Center Renovation	\$ 500,000
SeaGate Convention Centre Renovation	\$ 500,000
Majestic Theater	\$ 500,000
Canton Cultural Center for the Arts	\$ 500,000
Canton Market Square Enhancement	\$ 500,000
Akron Zoological Park Pride of Africa and Wild Asia	\$ 500,000
Kettering Rosewood Arts Center Renovation	\$ 450,000
Valentine Theatre Symphonic Acoustical Enhancement	\$ 400,000
Restoration of John Brown House	\$ 400,000
Champaign Aviation Museum Work & Education Space	\$ 350,000
Lake View Cemetery Garfield Memorial Preservation	\$ 350,000
Mazza Museum S.T.E.(A.)M. Exhibit Gallery	\$ 350,000
Lynchburg Covered Bridge	\$ 350,000



Victoria Theater Arts Annex	\$ 350,000
Kister Water Mill and Education Center Improvements	\$ 350,000
The Historic Mary Modroo Family Farm	\$ 325,000
Glenville Arts Campus	\$ 300,000
LaSalle Arts & Media Center Redevelopment	\$ 300,000
National Museum of the Great Lakes Expansion	\$ 300,000
Ashtabula Lighthouse Restoration & Preservation	\$ 280,000
Gaslight District Renovation Project	\$ 250,000
Historic Sorg Opera House Renovation	\$ 250,000
Springfield Museum of Art Improvements	\$ 250,000
<del>Clinton County Police and Fire Memorial</del>	<del>\$ 250,000</del>
Historical Stratford Barn Restoration	\$ 250,000
Cincinnati Shakespeare Company Facility Renovation	\$ 250,000
Louis Sullivan Building of Newark Restoration and Adaptive Reuse	\$ 250,000
Medina Town Square Improvements	\$ 250,000
Dayton Society of Natural History Boonshoft Exhibit Space	\$ 250,000
Zanesville Performing Arts Theater Preservation	\$ 250,000
Preble County Art Association Historic Renovation	\$ 250,000
Yoctangee Park Historic Armory	\$ 250,000
McKinley Presidential Library and Museum Enhancements	\$ 250,000
Massillon Museum Improvements	\$ 250,000
Hale Farm & Village Capital Improvement Project	\$ 250,000
Delaware Arts Castle Improvements	\$ 225,000
Wellston Pride Park Depot	\$ 225,000
Lilly Weston House Improvements	\$ 200,000
Upper Arlington Veterans Memorial	\$ 200,000
Sauder Village Walk Through Time	\$ 200,000
Wolcott House Heritage Center	\$ 200,000
Great Lakes Museum of Natural History	\$ 200,000
Medina County and Brunswick Historical Societies	

Project	\$ 200,000
Ohio State Reformatory Fire Suppression and ADA Upgrades	\$ 200,000
Peninsula Grand Army of the Republic Hall Improvements	\$ 200,000
Van Wert County Niswonger Performing Arts Center	\$ 200,000
Unionville Tavern Restoration Structural Rehabilitation	\$ 185,000
Beach Park Railway Museum Improvements	\$ 175,000
Wright Factory Unit - Dayton	\$ 175,000
Freer Children's County Home	\$ 170,000
Cozad-Bates House Interpretive Center and Cultural Park Renovations	\$ 180,000
Grand Theater Restoration Project	\$ 150,000
Village of Genoa Civic Theater Renovations	\$ 150,000
Glamorgan Castle Improvements	\$ 150,000
Sandusky State Theater Improvements	\$ 125,000
Gallipolis Railroad Freight Station Museum Restoration	\$ 125,000
Evendale Cultural Arts Center ADA Compliance	\$ 125,000
Lorain Carnegie Center Exhibits	\$ 125,000
Lorain County Historical Society	\$ 112,000
Southeast Ohio History Center Renovation Project	\$ 100,000
Great Stone Viaduct Park	\$ 100,000
BAYarts Huntington Playhouse Improvements	\$ 100,000
Cleveland Museum of Contemporary Art	\$ 100,000
Levi Scofield Mansion Transformation	\$ 100,000
El Mercado at La Villa Hispana Cultural Revitalization	\$ 100,000
Mayfield Civic Center Theater Renovation	\$ 100,000
2018 North Royalton Cemetery Improvements	\$ 100,000
Leesburg Historic B & O Rail Depot	\$ 100,000

Lorain County Law Enforcement and Firefighters Memorial	\$ 100,000
The Funk Music Hall of Fame & Exhibition Center	\$ 100,000
Shawnee Development/Tecumseh Theater Restoration	\$ 100,000
Jacob Miller's Tavern Renovation	\$ 100,000
The Arthur-Lugibihl Community Center Restoration	\$ 100,000
Marietta Armory Revitalization	\$ 100,000
Stuart's Opera House Renovation	\$ 75,000
AuGlaize Village Mansfield Museum	\$ 75,000
Morris-Sharp Estate Restoration Project	\$ 75,000
Willoughby Fine Arts Association	\$ 75,000
Mantua Township Historic Building Upgrades	\$ 75,000
<u>Clinton County Police and Fire Memorial</u>	<u>\$ 75,000</u>
Sugarloaf Mountain Amphitheatre Improvements	\$ 70,000
LaGrange Township Fire Station Restoration	\$ 65,000
Medina Historical Society - John Smart Museum	\$ 65,000
Downtown Ottawa's "Paul's Lot"	\$ 65,000
Rose Hill Museum Repairs	\$ 62,000
Milford Leming House Improvements	\$ 60,000
Weathervane Playhouse Improvements	\$ 60,000
Medina Vietnam Veterans Memorial	\$ 60,000
Frostville Museum Schoolhouse	\$ 50,000
Pepper Pike Community Theater	\$ 50,000
AHA! Children's Museum STEM/Nature Play Area	\$ 50,000
Motts Military Museum - Improvements	\$ 50,000
Silverton Park Art District Improvement Project	\$ 50,000
<u>Clark Gable Elevator Installation Project Facility Improvements</u>	<u>\$ 50,000</u>
Tiffin History Museum Improvements	\$ 50,000
Case-Barlow Farm Restoration	\$ 50,000
Cuyahoga Valley Scenic Railroad Parking Lot	\$ 50,000
Avalon Uptown Theatre Restoration	\$ 50,000

Holmes County Historical Society Museum Upgrades	\$ 30,000
Platt R. Spencer House Preservation	\$ 25,000
Bucyrus Bicentennial Arch Project	\$ 25,000
Fairborn Military Veterans Memorial	\$ 25,000
Salt Lick Village Restoration	\$ 25,000
Medina Twin Tower Memorial	\$ 25,000
Bradford Rail Museum Tower Exhibits	\$ 25,000
Lewisburg Bicentennial Museum	\$ 25,000
Cortland Veterans Memorial Project	\$ 25,000
Historic 19th Century Jefferson Depot Village	\$ 22,500
Lake Erie Nature and Science Center Improvements	\$ 15,000
French Art Colony Renovations	\$ 15,000
1893 Genoa Schoolhouse Renovation	\$ 12,000
Seville Vietnam War Memorial	\$ 5,000

**Sec. 285.10. FCC FACILITIES CONSTRUCTION COMMISSION**

**Reappropriations**

Capital Donations Fund (Fund 5A10)	
C230E2	Capital Donations \$ 1,826,810
TOTAL Capital Donations Fund \$ 1,826,810	
Public School Building Fund (Fund 7021)	
C23001	Public School Buildings \$ 25,000,000
C230W4	Community School Classroom Facilities
	Assistance \$ 7,989,174
C230X9	Lead Plumbing Fixture Replacement \$ 2,000,000
TOTAL Public School Building Fund \$ 34,989,174	
Administrative Building Fund (Fund 7026)	
C23016	Energy Conservation Project \$ 1,860,678
C230E3	Hazardous Substance Abatement \$ 432,652
C230E5	State Agency Planning/Assessment \$ 450,000
TOTAL Administrative Building Fund \$ 2,743,330	
Cultural and Sports Facilities Building Fund (Fund 7030)	
C23028	OHS - Basic Renovations and Emergency
	Repairs \$ 250,000

C23036	The Anchorage	\$ 50,000
C23039	Malinta Historical Society Caboose Exhibit	\$ 6,000
C23050	The Octagon House	\$ 100,000
C23052	Little Brown Jug Facility Improvements	\$ 50,000
C23054	Bucyrus Historic Depot Renovations	\$ 30,000
C23055	Portland Civil War Museum and Historical Displays	\$ 25,000
C23060	Hallsville Historical Society	\$ 100,000
C23062	Village of Edinburg Veterans Memorial	\$ 35,000
C23065	Rickenbacker Boyhood Home	\$ 139,000
C23068	Huntington Playhouse	\$ 40,000
C23098	Twin City Opera House	\$ 500,000
C230AA	Cleveland Grays Armory Museum	\$ 350,000
C230AB	Cleveland Music Hall	\$ 400,000
C230AE	Variety Theatre	\$ 250,000
C230AG	Darke County Historical Society Garst Museum Parking Lot	\$ 150,000
C230AH	Longtown Clemens Farmstead Museum	\$ 90,000
C230AL	Fairfield Decorative Arts Center	\$ 60,000
C230AN	Millersport Corridor Improvement	\$ 125,000
C230AQ	OHS - Aminah Robinson Cultural Arts and Community Center	\$ 150,000
C230AS	Renovations of the Lincoln Theatre	\$ 300,000
C230AU	Charleen and Charles Hinson Amphitheater	\$ 1,000,000
C230AV	Veterans Memorial for Senecaville	\$ 15,000
C230AZ	Madcap Productions - New Madcap Puppet Theater	\$ 200,000
C230BB	Golf Manor Volunteer Park Outdoor Amphitheater	\$ 45,000
C230BE	Four Corners Heritage Center Historic	

	Structure	\$ 100,000
C230BF	Malinta Ohio Historical Site	
	Rehabilitation	\$ 19,000
C230BL	Fairport Harbor Lighthouse Project	\$ 200,000
C230BM	Lake County History Center Rehab	
	Project	\$ 250,000
C230BQ	Logan County Veterans Memorial Hall	
	Restoration	\$ 300,000
C230BR	Amherst Historical Water Tower Project	\$ 40,000
C230BU	Lorain Palace Theatre and Civic Center	
	Rehabilitation	\$ 150,000
C230BV	Downtown Toledo Music Hall	\$ 400,000
C230CC	Dayton History Heritage Center of	
	Regional Leadership	\$ 1,500,000
C230CD	Dayton Project M & M	\$ 550,000
C230CH	Mt. Perry Scenic Railroad Structure	
	Renovations	\$ 125,000
C230CK	Circleville Memorial Hall	\$ 150,000
C230CL	Everts Community & Arts Center	\$ 200,000
C230CM	Waverly Old Children's Home Renovation	\$ 20,000
C230CN	Garrettsville Buckeye Block Community	
	Theatre	\$ 700,000
C230CS	Mantua Township Historic Bell Tower	\$ 57,000
C230CY	City of Canton Central Plaza Memorial	
	Statues	\$ 100,000
C230DB	Five Oaks Historic Home	\$ 350,000
C230DL	Marysville Avalon Theatre Renovations	\$ 300,000
C230DU	Kister Water Mill and Education Center	\$ 200,000
C230DV	Wayne Center for the Arts	\$ 150,000
C230DW	West Liberty Town Hall Opera House	\$ 150,000
C230DZ	Columbus Zoo - Asia Quest	\$ 250,000
C230EC	Triumph of Flight	\$ 250,000

C230EF	Dayton Aviation Park	\$ 1,000,000
C230EJ	James A. Garfield Monument Maintenance	\$ 500,000
C230EK	Ohio Soldiers and Sailors Orphans Home/Ohio Veterans Children's Home Chapel Restoration	\$ 150,000
<del>C230F4</del>	<del>The Gordon, Hauss, Folk Company Mill</del>	<del>\$ 250,000</del>
C230F5	Thatcher Temple Art Building	\$ 37,500
C230H2	Cozad Bates House	\$ 435,131
C230J5	Phillis Wheatley - Hunter's Cove House	\$ 350,000
C230J6	West Side Market Renovation	\$ 500,000
C230J7	Cardinal Center	\$ 75,000
C230K3	African-American Legacy Project	\$ 75,000
C230K9	Washington Court House Auditorium	\$ 100,000
C230L3	Harmony Project	\$ 300,000
C230L9	Ariel Theatre	\$ 200,000
C230M3	Geauga Lyric Theater Guild	\$ 200,000
C230M6	Cincinnati Art Museum	\$ 750,000
C230N5	Logan Theater	\$ 25,000
C230N6	Willard Train Viewing Platform	\$ 50,000
C230N8	Steubenville Grand Theatre Restoration Project	\$ 75,000
C230P3	Sterling Theater Revitalization Project	\$ 72,000
C230Q3	Columbus Zoo and Aquarium	\$ 500,000
C230Q4	Toledo Repertoire Theatre	\$ 150,000
C230Q8	Stambaugh Auditorium	\$ 1,000,000
C230R5	Wright Company Factory Project	\$ 250,000
C230R8	National Ceramic Museum and Heritage Center Renovation	\$ 100,000
C230S6	Pumphouse Center for the Arts	\$ 130,000
C230T3	Hale Farm and Village Capital Improvement Project	\$ 100,000
C230X8	Riverside Veterans Memorial	\$ 15,000

C230Y6	Ashtabula Maritime and Surface Transportation Museum	\$ 100,000
C230Y7	Ashtabula Covered Bridge Festival Entertainment Pavilion	\$ 100,000
C230Z2	City of Trenton Amphitheatre Cover	\$ 50,000
C230Z6	Bedford Historical Societ	\$ 100,000
C230Z7	Historical Society of Broadview Heights	\$ 150,000
C230Z8	Brooklyn John Frey Park	\$ 90,000
TOTAL Cultural and Sports Facilities Building Fund		\$ <del>18,950,631</del> <u>18,700,631</u>
School Building Program Assistance Fund (Fund 7032)		
C23002	School Building Program Assistance	\$ 122,000,000
C23005	Exceptional Needs	\$ 2,855,612
C23010	Vocation Facilities Assistance Program	\$ 737,819
C23011	Corrective Action Program Grants	\$ 2,341,432
TOTAL School Building Program Assistance Fund		\$ 127,934,863
TOTAL ALL FUNDS		\$ <del>186,444,808</del> <u>186,194,808</u>

#### PUBLIC SCHOOL BUILDINGS

The Director of Budget and Management, in consultation with the Executive Director of the Facilities Construction Commission, shall determine the reappropriation amount for the foregoing appropriation item C23001, Public School Buildings, based on the cash balance available in the fund to support this purpose. The amount reappropriated shall not exceed the unencumbered balance as of June 30, 2018, in appropriation item C23001, Public School Buildings.

#### LEAD PLUMBING FIXTURE REPLACEMENT

The Director of Budget and Management, in consultation with the Executive Director of the Facilities Construction Commission, shall determine the reappropriation amount for the foregoing appropriation item C230X9, Lead Plumbing Fixture Replacement, based on the cash balance available in the fund to support this purpose. The amount reappropriated shall not exceed the unencumbered balance as of June 30, 2018, in appropriation item C230X9, Lead Plumbing Fixture Replacement.

#### SCHOOL BUILDING PROGRAM ASSISTANCE

The amount reappropriated for the foregoing appropriation item C23002, School Building Program Assistance, is the unencumbered balance as of June 30, 2018, in appropriation item C23002, School Building Program Assistance, plus \$16,000,000.

#### CORRECTIVE ACTION PROGRAM GRANTS

The amount reappropriated for the foregoing appropriation item C23011, Corrective Action



Program Grants, is the unencumbered balance as of June 30, 2018, in appropriation item C23011, Corrective Action Program Grants, minus \$16,000,000.

The foregoing appropriation item C23011, Corrective Action Program Grants, may be used to provide funding to bring facilities up to Ohio School Design Manual standards for a project funded pursuant to sections 3318.01 to 3318.20 or 3318.40 to 3318.45 of the Revised Code for the correction of work that is found after occupancy of the facility to be defective, or to have been omitted. Funding shall only be provided for work if the impacted school district notifies the Executive Director of the Ohio Facilities Construction Commission within five years after occupancy of the facility for which the district seeks the funding. The Commission may provide funding assistance necessary to take corrective measures after evaluating defective or omitted work. If the work to be corrected or remediated is part of a project not yet completed, the Commission may amend the project agreement to increase the project budget and use corrective action funding to provide the state portion of the amendment. If the work to be corrected or remediated was part of a completed project and funds were retained or transferred pursuant to division (C) of section 3318.12 of the Revised Code, the Commission may enter into a new agreement to address the necessary corrective action. The Commission shall assess responsibility for the defective or omitted work and seek cost recovery from responsible parties, if applicable. Any funds recovered shall be applied first to the district portion of the cost of the corrective action. Any remaining funds shall be applied to the state portion and deposited into the School Building Program Assistance Fund (Fund 7032).

#### HAZARDOUS SUBSTANCE ABATEMENT IN STATE FACILITIES

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

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

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

#### ENERGY CONSERVATION PROJECT

The amount reappropriated for the foregoing appropriation item C23016, Energy Conservation Project, is the unencumbered balance as of June 30, 2018, in appropriation item C23016, Energy Conservation Project, plus the unencumbered balance as of June 30, 2018, in appropriation item C230E4, Americans with Disabilities Act.

The foregoing appropriation item C23016, Energy Conservation Project, shall be used to perform energy conservation renovations, including the United States Environmental Protection

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

SECTION 10. That existing Sections 207.100, 207.240, 237.10, 237.13, and 285.10 of H.B. 529 of the 132nd General Assembly, as amended by Sub. H.B. 292 of the 132nd General Assembly, are hereby repealed.

SECTION 11. That Section 227.10 of H.B. 529 of the 132nd General Assembly, as most recently amended by Am. Sub. S.B. 299 of the 132nd General Assembly, be amended to read as follows:

**Sec. 227.10. DPS DEPARTMENT OF PUBLIC SAFETY**

Public Safety - Highway Purposes Fund (Fund 5TM0)		
C76000	Platform Scales Improvements	\$ 350,000
C76035	Alum Creek Facility Renovations and Upgrades	\$ 1,500,000
C76036	Shipley Building Renovations and Improvements	\$ 1,500,000
C76043	Minor Capital Projects	\$ 2,500,000
C76044	OSHP Headquarters/Post Renovations and Improvements	\$ 2,000,000
C76045	OSHP Academy Renovations and Improvements	\$ 1,250,000
C76050	OSHP Dispatch Center Renovations and Improvements	\$ 1,500,000
TOTAL Public Safety - Highway Purposes Fund		\$ 10,600,000
Administrative Building Fund (Fund 7026)		
C76049	EMA Building Renovations and Improvements	\$ 250,000
C76059	Medina County Driving Skills Pad	\$ 250,000
C76060	Medina County Safety Services Complex	\$ 400,000
C76061	Warren County Drug Taskforce Headquarters	\$ 500,000
C76063	Williams County MARCS Tower	\$ 400,000

C76065	Clermont County Sheriff's Safety and Training Center	\$ 500,000
<u>C76066</u>	<u>Clinton/Fayette County MARCS Tower</u>	<u>\$ 175,000</u>
TOTAL Administrative Building Fund		\$ <del>2,300,000</del> <u>2,475,000</u>
TOTAL ALL FUNDS		\$ <del>12,900,000</del> <u>13,075,000</u>

SECTION 12. That existing Section 227.10 of H.B. 529 of the 132nd General Assembly, as most recently amended by Am. Sub. S.B. 299 of the 132nd General Assembly, is hereby repealed.

SECTION 13. That Sections 223.10 and 223.15 of H.B. 529 of the 132nd General Assembly, as amended by both Sub. H.B. 292 and Am. Sub. S.B. 299 of the 132nd General Assembly, be amended to read as follows:

**Sec. 223.10. DNR DEPARTMENT OF NATURAL RESOURCES  
Oil and Gas Well Fund (Fund 5180)**

C725U6	Oil and Gas Facilities	\$ 1,150,000
TOTAL Oil and Gas Well Fund		\$ 1,150,000

**Wildlife Fund (Fund 7015)**

C725B0	Access Development	\$ 15,000,000
C725B6	Upgrade Underground Fuel Tanks	\$ 460,000
C725K9	Wildlife Area Building Development/Renovation	\$ 9,950,000
C725L9	Dam Rehabilitation	\$ 6,200,000
TOTAL Wildlife Fund		\$ 31,610,000

**Administrative Building Fund (Fund 7026)**

C725D5	Fountain Square Building and Telephone Improvement	\$ 2,000,000
C725N7	District Office Renovations	\$ 2,455,343
TOTAL Administrative Building Fund		\$ 4,455,343

**Ohio Parks and Natural Resources Fund (Fund 7031)**

C72549	Facilities Development	\$ 1,500,000
C725E1	Local Parks Projects Statewide	\$ 6,668,925

C725E5	Project Planning	\$ 1,147,700
C725K0	State Park Renovations/Upgrading	\$ 1,100,000
C725M0	Dam Rehabilitation	\$ 11,928,000
C725N8	Operations Facilities Development	\$ 1,000,000
C725T3	Healthy Lake Erie Initiative	\$ 20,000,000
TOTAL Ohio Parks and Natural Resources Fund		\$ 43,344,625
Parks and Recreation Improvement Fund (Fund 7035)		
C725A0	State Parks, Campgrounds, Lodges, Cabins	\$ 57,554,343
C725C4	Muskingum River Lock and Dam	\$ 6,800,000
C725E2	Local Parks, Recreation, and Conservation Projects	\$ <del>31,151,000</del> <u>31,351,000</u>
C725E6	Project Planning	\$ 4,082,793
C725N6	Wastewater/Water Systems Upgrades	\$ 8,955,000
C725R3	State Parks Renovations/Upgrades	\$ 8,140,000
C725R4	Dam Rehabilitation - Parks	\$ 33,125,000
C725U5	The Banks	\$ 2,000,000
<u>C725U7</u>	<u>Eagle Creek Watershed Flood Mitigation</u>	<u>\$ 15,000,000</u>
TOTAL Parks and Recreation Improvement Fund		\$ <del>151,808,136</del> <u>167,008,136</u>
Clean Ohio Trail Fund (Fund 7061)		
C72514	Clean Ohio Trail Fund	\$ 12,500,000
TOTAL Clean Ohio Trail Fund		\$ 12,500,000
TOTAL ALL FUNDS		\$ <del>244,868,104</del> <u>260,068,104</u>

#### FEDERAL REIMBURSEMENT

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

#### HEALTHY LAKE ERIE INITIATIVE

Of the foregoing appropriation item C725T3, Healthy Lake Erie Initiative, \$10,000,000 shall be used to support projects that enhance efforts to reduce open lake disposal of dredged materials into Lake Erie by 2020.

EAGLE CREEK WATERSHED FLOOD MITIGATION

The foregoing appropriation item C725U7, Eagle Creek Watershed Flood Mitigation, shall be used to support the Eagle Creek Watershed Flood Mitigation Project in Hancock County, provided that there are local matching funds committed to the project of not less than twenty per cent of the total project cost.

## Sec. 223.15. LOCAL PARKS, RECREATION, AND CONSERVATION PROJECTS

Of the foregoing appropriation item C725E2, Local Parks, Recreation, and Conservation Projects, an amount equal to two per cent of the projects listed may be used by the Department of Natural Resources for the administration of local projects.

<b>Project Description</b>	<b>Amount</b>
Cuyahoga Franklin Hill Stabilization	\$ 2,500,000
Quarry Trails Project	\$ 1,250,000
Bridge Park Center	\$ 1,000,000
Canal Fulton Community Park	\$ 750,000
North Canton Parks Upgrades	\$ 750,000
The Wilds - Visitors Center, Overlook Facilities & Cheetah Facility Expansion	\$ 700,000
John F. Wolfe Palm House Renovation and Improvements	\$ 600,000
The REC at Crawford Commons Facility	\$ 500,000
Prairie Township Artificial Turf Soccer Fields	\$ 500,000
Jackson Township North Park Activity Complex	\$ 500,000
Westward Ho National Monument	\$ 500,000
City of Sheffield Lake Regional Watershed Initiative	\$ 450,000
Buckeye Lake Feeder Channel Restoration	\$ 400,000
Chagrin Riverbank Stabilization	\$ 400,000
Buckeye Lake Public Pier	\$ 400,000
Mill Creek Conservation and Flood Control Area in North Ridgeville	\$ 400,000
Danny Thomas Park Renovation	\$ 400,000
Lincoln Park Stadium and Field Restoration	\$ 400,000
New Philadelphia South Side Community Park	\$ 400,000
Mason Common Ground Park	\$ 400,000
Grand River Conservation Campus	\$ 385,000
Stanbery Park Pavilion	\$ 360,000

Miami Canal Trail Extension at Gilmore MetroPark	\$ 350,000
Voice of America Park Turf Fields	\$ 350,000
Dover Riverfront Trailhead Connector	\$ 350,000
Montpelier Rails to Trails	\$ 325,000
Ashland Brookside Tennis Courts	\$ 300,000
Solon-Chagrin Falls Multi-purpose Trail	\$ 300,000
Ohio to Erie Trail Land Acquisition	\$ 300,000
Grove City Gantz Park Improvements	\$ 300,000
Symmes Township Home of the Brave Phase 2	\$ 300,000
Wadsworth City Park	\$ 300,000
Piqua Great Miami River Trail Bridge Replacement Project	\$ 300,000
Chudzinski Johannsen Conservancy Park Improvements	\$ 300,000
Tiffin Recreation, Arts and Learning Park	\$ 300,000
Wooster Venture Boulevard Park Project	\$ 300,000
Pierce Park Learning and History Trail Improvements	\$ 275,000
Versailles Poultry Days Amphitheater	\$ 275,000
Adams County Splash Pad	\$ 250,000
New Bremen Bike Path	\$ 250,000
Grand Lake Shoreline Water Quality Improvements	\$ 250,000
Clinton County to Little Miami Scenic Trail Connector	\$ 250,000
Jeffrey Mansion Expansion Project	\$ 250,000
Chardon Mel Harder Park Improvements	\$ 250,000
Montgomery Gateway Keystone Park	\$ 250,000
Hocking Valley Scenic Trail	\$ 250,000
Sheffield Village Walking Trails	\$ 250,000
<del>Sandy Valley Park Trails</del>	\$ 250,000
<u>Magnolia Flouring Mills Restoration</u>	
Wilmington Parks	\$ 250,000
Eastlake Field and Press Box	\$ 225,000
Cleveland Zoological Society	\$ 200,000
Powhatan Point Marina Improvement Project	\$ 200,000

Chagrin Falls Chagrin River Retaining Walls	\$ 200,000
Avon Veterans Memorial and Ice Rink	\$ 200,000
London Access Cowling Playground	\$ 200,000
Plum Creek Recreation, Conservation, and Flood Control Project	\$ 200,000
Dayton Webster Station Landing	\$ 200,000
Village of New Paris Community Park Splash Pad Development	\$ 200,000
Waynesburg Park	\$ 200,000
Little Miami State Park / Little Miami Trail	\$ 200,000
<u>James E. Carnes Convention Center</u>	<u>\$ 200,000</u>
Sharonville Sharon Woods Park Improvements	\$ 175,000
Monroe Crossings Park	\$ 165,000
Ottawa Corridor Improvements	\$ 150,000
Harrisburg Baseball Complex	\$ 150,000
Hilliard Miracle Field	\$ 150,000
Mill Creek Valley Conservancy District Corridor Revitalization	\$ 150,000
Moberly Branch Connector Trail-Pedestrian Bridge	\$ 150,000
Willard Reservoir Recreation and Safety Upgrades	\$ 150,000
Merrick Hutchinson Memorial Park	\$ 150,000
Montville Township Park Improvements	\$ 150,000
Medina County Rocky River Trail West Branch	\$ 150,000
Middle Point Ballpark Improvements	\$ 150,000
Redskin Memorial Park Playground	\$ 145,000
Cahoon Memorial Park Improvements	\$ 130,000
Valley View Outdoor Classroom	\$ 125,000
Schines Park Stage	\$ 125,000
McIntyre Park Bike Path	\$ 125,000
Fairlawn Gully Water Quality Basins	\$ 125,000
Fremont Upland Reservoir Trail	\$ 123,000
St. Mary's Splash Pad	\$ 100,000

Fairview Park Indoor Pool and Aquatics Center	\$ 100,000
Maple Heights Recreation Improvements	\$ 100,000
Greenville Parks Projects	\$ 100,000
Concord Township History and Community Trail	\$ 100,000
Upper Arlington Multi-modal Transportation Project	\$ 100,000
Blue Ash Summit Park Nature Playscape	\$ 100,000
Deer Park Community Center Renovation & Trailhead	\$ 100,000
Fairfax Ziegler Park Improvements	\$ 100,000
<del>Filview Bike/Hike Trail-Green Township Great Miami Watershed Improvements</del>	\$ 100,000
Findlay Miracle Field Upgrades	\$ 100,000
Sally Buffalo Park Playground Improvement	\$ 100,000
Norwalk Alex Waite Trail Project	\$ 100,000
Steubenville Ohio River Marina Improvement Project	\$ 100,000
City of Sylvania SOMO Project	\$ 100,000
Brunswick Hills Township Park	\$ 100,000
Westfield Center Village Park Improvements	\$ 100,000
Racine Star Mill Park Splash Pad	\$ 100,000
Meadowbrook and Clayton Community Center Renovations	\$ 100,000
Earl Thomas Conley Splash Pad	\$ 100,000
Akron Finish Line Park	\$ 100,000
Richwood Beach and Shelter House	\$ 100,000
Lebanon Countryside YMCA Trail Realignment	\$ 100,000
Muskingum Township River Road Streambank Stabilization	\$ 100,000
Rails to Trails of Wayne County	\$ 100,000
Sandusky River Sand Dock	\$ 78,000
2019 Loudonville Swimming Pool Improvements Project	\$ 75,000
Jackson Street Pier and Shoreline Drive Revitalization Project	\$ 75,000
Holmes County Rails to Trails Maintenance Building	\$ 75,000
Jackson Manpower Park Improvements	\$ 75,000



Leipsic Parks Tennis Courts and Boat Dock	\$ 75,000
Western Reserve Greenway Bike Trail	\$ 75,000
Smiley Park Ball Field Updates	\$ 75,000
Miracle League of Northwest Ohio Restroom & Concession Building	\$ 75,000
Delhi Township Bicentennial Pavilion	\$ 62,000
Indian Mound Park & Cultural Education Project	\$ 60,000
Plymouth Game Room and Spray Park	\$ 60,000
James Day Park Splash Pad	\$ 50,000
Jefferson Park Recreation Upgrades	\$ 50,000
Fairborn Fairfield Park Enhancements	\$ 50,000
Napoleon Buckeye Trail Connections	\$ 50,000
Rocky Fork State Park Water and Electrical Upgrade	\$ 50,000
Manry Park Exercise Trail Improvements	\$ 50,000
Avon Lake Veterans Park Gazebo	\$ 50,000
Camp Sherman Park	\$ 50,000
Roger Young & Biggs Kettner Parks Tennis Courts	\$ 50,000
Hinton/Humiston Fitness Park	\$ 50,000
Van Wert Jubilee Park Improvements	\$ 50,000
Van Wert Rotary Athletic Complex Improvements	\$ 50,000
Little Hocking Riverfront Park Enhancements	\$ 50,000
Upper Sandusky Bicentennial Park	\$ 50,000
Kelley Nature Preserve Boat Ramp	\$ 50,000
Swanton Village Memorial Park Pavilion Improvements	\$ 45,000
Carroll Community Park	\$ 40,000
Michael A. Reis Park Playground	\$ 35,000
Monroeville Clark Park - North Coast Inland Trail Connection	\$ 33,000
Sam Kerr Campground Expansion	\$ 25,000
Crestline Park Lighting	\$ 25,000
Sandusky County North Inland Trail Hub	\$ 25,000
Miami Erie Canal Towpath Trail	\$ 25,000

Delphos Swimming Pool Renovations	\$ 25,000
Orr Pool Bathhouse Renovations	\$ 25,000
Ohio City Warrior Trail Extension Phase 2	\$ 22,000
Epworth Park Walking Trail Project	\$ 20,000
Clifton to Yellow Springs Bike Trail	\$ 20,000
Village of Roseville Park Improvements	\$ 20,000
Waverly Canal Park	\$ 20,000
Seville Memorial Park Public Restroom Facilities	\$ 15,000
Hinkley Township Park	\$ 13,000
Van Wert County Park District Trail Improvements	\$ 13,000
Shiloh Firestone Park Restoration	\$ 12,000

SECTION 14. That existing Sections 223.10 and 223.15 of H.B. 529 of the 132nd General Assembly, as amended by both Sub. H.B. 292 and Am. Sub. S.B. 299 of the 132nd General Assembly, are hereby repealed.

SECTION 15. The amendment by this act of sections 718.81 and 718.85 of the Revised Code applies to taxable years, as defined by section 718.81 of the Revised Code as amended by this act, beginning on or after January 1, 2018.

SECTION 16. (A) As used in this section:

(1) "Improvement" has the same meaning as in section 5709.40 of the Revised Code.

(2) "Qualified property" means parcels of real property that satisfy both of the following requirements:

(a) Improvements to the parcels have been declared to be a public purpose and are eligible for exemption from taxation under section 5709.40 of the Revised Code;

(b) The property was the subject of one or more applications for exemption filed under section 5715.27 of the Revised Code that were dismissed in tax year 2005 or 2006 for failure to comply with that section or section 5713.08 of the Revised Code.

(B) Notwithstanding section 5713.081 of the Revised Code, when an improvement to qualified property has not received tax exemption due to a failure to comply with Chapter 5713. or section 5715.27 of the Revised Code, the current owner of the property or the municipal corporation that declared the improvement to the qualified property to be a public purpose, at any time on or before ninety days after the effective date of this section, may file with the Tax Commissioner an application requesting that the improvement be placed on the tax-exempt list for each tax year for which the dismissed applications described in division (A)(2)(b) of this section were filed.

The application shall be made on the form prescribed by the Commissioner under section

5715.27 of the Revised Code and shall list the name of the county in which the property is located; the property's parcel number or legal description; its assessed value and the assessed value of the improvement; the amount in dollars of the unpaid taxes, penalties, and interest; and any other information required by the Commissioner. The county auditor shall supply the required information upon request of the applicant.

After receiving and considering the application, the Commissioner shall determine if the applicant meets the qualifications set forth in this section. If so, the Commissioner shall issue an order directing that the improvement be placed on the tax-exempt list of the county as authorized under this section and that the annual service payments described in section 5709.42 of the Revised Code be applied in the manner prescribed by the municipal corporation's ordinances. If the Commissioner finds that the property is not now being used for an exempt purpose or is otherwise ineligible for exemption under section 5709.40 of the Revised Code, the Commissioner shall issue an order denying the application.

If the Commissioner finds that the improvement is not entitled to tax exemption, the Commissioner shall order the county treasurer of the county in which the property is located to collect all taxes, penalties, and interest due on the improvement in accordance with law.

(C) The Commissioner may apply this section to any qualified property that is the subject of an application for exemption pending before the Commissioner on the effective date of this section without requiring the property owner or municipal corporation to file an additional application.

SECTION 17. As used in this section, "qualified property" means real property previously owned by a local school district that was conveyed to a village in 2009, and has unpaid taxes, penalties, and interest charged against it for tax year 2017 exceeding the price paid by the village for such conveyance.

Notwithstanding section 5713.081 of the Revised Code, when qualified property has not received a tax exemption under section 5709.08 or 5709.081 of the Revised Code, the village that owns the property, at any time on or before July 1, 2019, may file with the Tax Commissioner an application requesting that the property be placed on the tax-exempt list and that unpaid taxes, penalties, and interest charged and payable after December 31, 2008, on the property be abated, except taxes, penalties, and interest charged and payable for any tax year the property was used in the operation of a business may not be abated. For the purposes of this section, the village making any part of the property available for use by the public for athletics, whether or not for consideration, does not constitute use in the operation of a business.

The application shall be made on the form prescribed by the Tax Commissioner under section 5715.27 of the Revised Code and shall list the name of the county in which the property is located; the property's parcel number or legal description; its assessed value; the amount in dollars of the unpaid taxes, penalties, and interest charged and payable after December 31, 2008; and any other information required by the Tax Commissioner. The county auditor shall supply the required information upon request of the applicant.

After receiving and considering the application, the Commissioner shall determine if the applicant meets the qualifications set forth in this section. If so, the Commissioner shall issue an order directing that the property be placed on the tax-exempt list of the county and that unpaid taxes,

penalties, and interest charged and payable after December 31, 2008, be abated except for taxes, penalties, and interest charged and payable for any tax year that the property was used in the operation of a business. If the Commissioner finds that the property is not now being used for an exempt purpose or is otherwise ineligible for abatement of taxes, penalties, and interest under this section, the Commissioner shall issue an order denying the application.

If the Commissioner finds that the property is not entitled to tax exemption and the abatement of unpaid taxes, penalties, and interest, the Commissioner shall order the county treasurer of the county in which the property is located to collect all taxes, penalties, and interest due on the property in accordance with law.

The Commissioner may apply this section to any qualified property that is the subject of an application for exemption pending before the Commissioner on the effective date of this section without requiring the property owner to file an additional application.

SECTION 18. (A) As used in this section:

(1) "Qualifying hospital" means a hospital facility located in a city school district and owned or operated by a nonprofit hospital agency, any portion of which qualifies to be exempted from taxation under the Revised Code but was entered on the tax list for tax year 2016 but not entered on the tax list for tax year 2017.

(2) "Hospital facility" and "nonprofit hospital agency" have the same meanings as in section 140.01 of the Revised Code.

(3) "Original tax year 2016 certified values" means the values certified by the Tax Commissioner for tax year 2016 under division (A) of section 3317.015 and division (A) of section 3317.021 of the Revised Code.

(4) "Affected school district" means a city, local, exempted village, or joint vocational school district whose recalculated values under division (C) of this section differ from the district's original tax year 2016 certified values.

(B) Notwithstanding sections 3317.015 and 3317.021 of the Revised Code, within thirty days after the effective date of this section, the county auditor of any county in which a qualifying hospital is located shall recalculate and certify to the Tax Commissioner the values described in division (A) of section 3317.015 and divisions (A)(1), (3), and (4) of section 3317.021 of the Revised Code for tax year 2016 assuming that no portion of the assessed value of the nonprofit hospital appeared on the tax list for that year, arranged according to each taxing district located in the county.

(C) Within thirty days after receiving the certification described in division (B) of this section, the Tax Commissioner shall certify to the Department of Education and the Office of Budget and Management those recalculated values, aggregated and arranged according to each city, local, exempted village, and, if applicable, joint vocational school district in the county.

(D) Upon receipt of a certification described in division (C) of this section, the Department of Education shall use the recalculated values reported in that certification in making computations for each affected school district to which those corrected values relate under Chapter 3317. of the Revised Code, beginning for fiscal year 2018, instead of the district's original tax year 2016 certified values.

For each affected school district, the Department shall account for recalculated values for

fiscal years 2018 and 2019 by making a single adjustment payment to the district not later than August 31, 2019. For fiscal year 2020 and every fiscal year thereafter, the Department shall make adjustments to computations of each affected school district's payments under Chapter 3317. of the Revised Code as are necessary to reflect those recalculated values.

The recalculation of values required by this section shall not affect the state share index or other state funding components of any school district other than an affected school district for fiscal year 2018 or 2019.

SECTION 19. The amendment by this act of section 5739.02 of the Revised Code applies on and after October 1, 2017.

SECTION 20. Pursuant to division (G) of section 5703.95 of the Revised Code, which states that any bill introduced in the House of Representatives or the Senate that proposes to enact or modify one or more tax expenditures should include a statement explaining the objectives of the tax expenditure or its modification and the sponsor's intent in proposing the tax expenditure or its modification:

The purpose of the exemption enacted by this act is to eliminate the imposition of sales taxes on transactions that bear no relation to Ohio, the imposition of which is demonstrably directing interstate commerce to other states that do not impose sales taxes on such transactions.

SECTION 21. (A) In addition to the monthly payments to eligible taxing districts required by divisions (E)(2) and (3) of section 5747.50 of the Revised Code, the Tax Commissioner shall provide for a lump sum payment to each taxing district that is an eligible taxing district, as defined in division (E)(1) of section 5747.50 of the Revised Code, and that is eligible to receive payments under that section. The Director of Budget and Management shall transfer \$409,935 cash from the General Revenue Fund to the Local Government Fund as soon as possible. The amount of this transfer shall be adjusted if the monthly payments start in any month other than November 2018, by an amount such that each such taxing district shall receive, from monthly payments in fiscal year 2019 plus the lump sum payment, the total amount determined for that taxing district for fiscal years 2018 and 2019 under division (E)(2)(a) of section 5747.50 of the Revised Code. The Tax Commissioner shall provide for payment from the Local Government Fund of \$409,935 or the adjusted transfer amount to the treasury of Lake County for credit to the undivided local government fund. Within thirty days of receiving the transfer, the county auditor of Lake County shall issue warrants against the undivided local government fund for \$249,285 payable to the Perry Joint Fire District, and for \$160,650 payable to Perry Township, or adjusted amounts if the transfer amount is adjusted. The county treasurer shall distribute and pay these amounts to these taxing districts. The money shall be credited and used as provided in division (E)(3) of section 5747.50 of the Revised Code.

(B) The Tax Commissioner shall also provide for a lump sum payment from the Local Government Fund to the treasury of Ottawa County for credit to the undivided local government fund. The lump sum payment shall be in addition to any other payments from the Local Government Fund to the treasury of Ottawa County required by law. The total amount of the lump sum payment

shall equal \$740,000 less the sum of the monthly payments to eligible taxing districts required by divisions (E)(2) and (3) of section 5747.50 of the Revised Code and less the lump sum payments to eligible taxing districts required by division (A) of this section. The Director of Budget and Management shall transfer this amount from the General Revenue Fund to the Local Government Fund as soon as possible. As soon as possible after receiving this transfer, the county auditor of Ottawa County shall issue a warrant against the undivided local government fund for the amount of the transfer payable to Carroll Township.

SECTION 22. (A) The Governor may execute a Governor's Deed in the name of the State conveying to the City of Akron ("Grantee"), and its heirs and assigns or successors and assigns, to be determined in the manner provided in division (C) of this section, all the State's right, title, and interest in the following described real estate:

Situated in the City of Akron, County of Summit, State of Ohio:

Parcel #1.

Being known as a part of Block 26, Kings Addition Trans. Rec. Pg. #17 and bounded and described as follows: Beginning at a point in the southerly line of Quarry Street (now E. Bowery Street) which point is 80 feet easterly from the easterly line of South High Street; thence southerly parallel with the easterly line of South High Street 145 feet; thence easterly right angles to the last mentioned line 204 feet; thence northerly at right angles to the last mentioned line to the southerly line of Quarry Street; thence westerly along the southerly line of Quarry Street to the place of beginning.

Parcel #2.

Being known as being part of Block 26, Kings Addition Trans. Rec. Pg. #17 and described as follows: Beginning at the intersection of the southerly line of Quarry Street (now E. Bowery Street) and the easterly line of South High; thence southerly along the easterly line of South High Street 146.93 feet to a point; thence easterly at right angles to the easterly line of South High Street to a point in the westerly line of South Broadway; thence along the westerly line of South Broadway to the intersection of said line with southerly line of Quarry Street; thence along the southerly line of Quarry Street to northeast corner of a tract of land deeded by the City of Akron to the State of Ohio by deed recorded in Vol. 505, Page 428, of Summit County Records of Deeds; thence southerly along the easterly line of said tract to the southeast corner thereof; thence westerly at right angles to the easterly line of said tract 204 feet to the southwest corner of said tract; thence northerly at right angles to the southerly line of said tract 145 feet to the northwest corner thereof and the southerly line of Quarry Street; thence westerly along the southerly line of Quarry Street 80 feet to the place of beginning. Reserving the right to the City of Akron to use strip 15 feet in width along the south side of the above described property for a driveway in common with the grantee. Parcel No. 1 and No. 2 contain 1.30 acres, more or less. And Being all of Summit County Parcel Number 6755895.

The foregoing legal description may be corrected or modified by the Department of Administrative Services to a final form if such corrections or modifications are needed to facilitate recordation of the deed.

(B)(1) The conveyance includes improvements and chattels situated on the real estate, and is subject to all easements, covenants, conditions, and restrictions of record; all legal highways and

public rights-of-way; zoning, building, and other laws, ordinances, restrictions, and regulations; and real estate taxes and assessments not yet due and payable. The real estate shall be conveyed in an "as-is, where-is, with all faults" condition.

(2) The deed may contain restrictions, exceptions, reservations, reversionary interests, and other terms and conditions the Director of Administrative Services determines to be in the best interest of the State.

(3) Subsequent to the conveyance, any restrictions, exceptions, reservations, reversionary interests, or other terms and conditions contained in the deed may be released by the State or the Department of Administrative Services without the necessity of further legislation.

(C) The Director of Administrative Services shall offer the real estate to the City of Akron through a real estate purchase agreement at terms and conditions acceptable to the Director of Administrative Services. Consideration for the conveyance of the real estate shall be at a price acceptable to the Director of Administrative Services.

(D) The real estate described in division (A) of this section shall be sold to one or more purchasers as an entire tract and not in parcels.

(E) Grantee shall pay all costs associated with the purchase, the closing, and the conveyance including surveys, title evidence, title insurance, transfer costs and fees, recording costs and fees, taxes, and any other fees, assessments, and costs that may be imposed.

The net proceeds of the sale shall be deposited into the state treasury to the credit of the General Revenue Fund.

(F) Upon payment of the purchase price, the Department of Administrative Services shall request the Auditor of State, with the assistance of the Attorney General, to prepare a Governor's Deed for the conveyance of the real estate described in division (A) of this section. The Governor's Deed shall state the consideration and shall be executed by the Governor in the name of the State, countersigned by the Secretary of State, sealed with the Great Seal of the State, presented in the Office of the Auditor of State for recording, and delivered to the Grantee. The Grantee shall present the deed or deeds for recording in the Office of the Summit County Recorder.

(G) This section expires three years after its effective date.

SECTION 23. The items of law contained in this act, and their applications, are severable. If any item of law contained in this act, or if any application of any item of law contained in this act, is held invalid, the invalidity does not affect other items of law contained in this act and their applications that can be given effect without the invalid item of law or application.

SECTION 24. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the following sections, presented in this act as composites of the sections as amended by the acts indicated, are the resulting versions of the sections in effect prior to the effective date of the sections as presented in this act:

Section 109.572 of the Revised Code as amended by Am. Sub. H.B. 49, Sub. H.B. 199, and Sub. H.B. 213, all of the 132nd General Assembly.

Section 5739.02 of the Revised Code as amended by Am. Sub. H.B. 49, Sub. H.B. 430, and Sub. S.B. 226, all of the 132nd General Assembly.

SECTION 25. The General Assembly, applying the principle stated in division (B) of section 1.52 of the Revised Code that amendments are to be harmonized if reasonably capable of simultaneous operation, finds that the following sections, presented in this act as composites of the sections as amended by the acts indicated, are the resulting versions of the sections in effect prior to the effective date of the sections as presented in this act:

Section 223.10 of the Revised Code as amended by both Sub. H.B. 292 and Am. Sub. S.B. 299 of the 132nd General Assembly.

Section 223.15 of the Revised Code as amended by both Sub. H.B. 292 and Am. Sub. S.B. 299 of the 132nd General Assembly.



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*Speaker* \_\_\_\_\_ *of the House of Representatives.*

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*President* \_\_\_\_\_ *of the Senate.*

Passed \_\_\_\_\_, 20\_\_\_\_

Approved \_\_\_\_\_, 20\_\_\_\_

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*Governor.*

Am. Sub. S. B. No. 51

132nd G.A.

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

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*Director, Legislative Service Commission.*

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

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*Secretary of State.*

File No. \_\_\_\_\_ Effective Date \_\_\_\_\_