

As Reported by the Committee of Conference

132nd General Assembly

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Am. Sub. S. B. No. 8

Senators Gardner, Terhar

Cosponsors: Senators Beagle, Eklund, Hite, Brown, Manning, Oelslager, Uecker, Bacon, Balderson, Dolan, Hackett, Hoagland, Hottinger, Huffman, Kunze, LaRose, Lehner, Obhof, O'Brien, Peterson, Schiavoni, Sykes, Tavares, Thomas, Wilson, Yuko

Representatives Gavarone, Hambley, Anielski, Antonio, Arndt, Ashford, Barnes, Blessing, Brenner, Brown, Butler, DeVitis, Fedor, Galonski, Hughes, Ingram, Landis, Manning, O'Brien, Patterson, Patton, Pelanda, Perales, Riedel, Rogers, Seitz, Sheehy, Sweeney, West

A BILL

To amend sections 107.036, 122.174, 307.678, 1
311.29, 1901.32, 1907.53, 3309.374, 3333.051, 2
5595.04, 5595.13, 5709.48, 5709.49, 5709.50, 3
5725.98, 5729.98, 5733.40, 5739.01, 5739.09, 4
5739.213, and 5902.02, to enact sections 122.15, 5
122.151, 122.152, 122.153, 122.154, 122.155, 6
122.156, 1901.321, 1907.531, and 3318.39, and to 7
repeal sections 126.211 and 3345.58 of the 8
Revised Code and to amend Sections 259.100, 9
265.220, 265.233, 291.20, 297.10, 381.371, 10
395.10, 395.20, 413.50, and 512.12 of H.B. 49 of 11
the 132nd General Assembly and Section 229.30 of 12
S.B. 310 of the 131st General Assembly, as 13
subsequently amended, to establish the 1:1 14
School Facilities Option Program, to revise the 15
law regarding applied bachelor's degree programs 16
offered at two-year state institutions of higher 17
education, to modify the schedule for phasing 18

down tangible personal property tax	19
reimbursement payments to school districts, to	20
modify the payment cap in the school funding	21
formula, to modify the law governing the	22
establishment and operation of transportation	23
financing districts, to modify county funding	24
sources for a tourism development district, to	25
modify the veterans organizations grant program,	26
to allow county sheriffs to contract with	27
municipal courts and county courts for the	28
transportation of persons between the county	29
jail and a county court or municipal court, to	30
make deputy sheriffs ex officio bailiffs of	31
county courts and municipal courts, to revise	32
eligibility for School Employees Retirement	33
System pension and benefit recipients' annual	34
cost-of-living adjustments, to repeal a	35
provision regarding acceptance of prior college	36
courses by state institutions of higher	37
education, to authorize a tax credit for	38
insurance companies that provide capital to	39
investment funds investing in businesses in	40
rural areas, to exempt corrective eyeglasses and	41
contact lenses from sales and use tax beginning	42
July 1, 2019, to provide that wages and	43
guaranteed payments paid by a professional	44
employer organization to the owner of a pass-	45
through entity that has contracted with the	46
organization may be considered business income,	47
to make appropriations, to modify earmarks, and	48
to make changes to reappropriations for grants	49

related to the Lakes in Economic Distress 50
Revolving Loan Program. 51

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

Section 1. That sections 107.036, 122.174, 307.678, 52
311.29, 1901.32, 1907.53, 3309.374, 3333.051, 5595.04, 5595.13, 53
5709.48, 5709.49, 5709.50, 5725.98, 5729.98, 5733.40, 5739.01, 54
5739.09, 5739.213, and 5902.02 be amended and sections 122.15, 55
122.151, 122.152, 122.153, 122.154, 122.155, 122.156, 1901.321, 56
1907.531, and 3318.39 of the Revised Code be enacted to read as 57
follows: 58

Sec. 107.036. (A) For each business incentive tax credit, 59
the main operating appropriations act shall contain a detailed 60
estimate of the total amount of credits that may be authorized 61
in each year, an estimate of the amount of credits expected to 62
be claimed in each year, and an estimate of the amount of 63
credits expected to remain outstanding at the end of the 64
biennium. The governor shall include such estimates in the state 65
budget submitted to the general assembly pursuant to section 66
107.03 of the Revised Code. 67

(B) As used in this section, "business incentive tax 68
credit" means all of the following: 69

(1) The job creation tax credit under section 122.17 of 70
the Revised Code; 71

(2) The job retention tax credit under section 122.171 of 72
the Revised Code; 73

(3) The historic preservation tax credit under section 74

149.311 of the Revised Code;	75
(4) The motion picture tax credit under section 122.85 of the Revised Code;	76 77
(5) The new markets tax credit under section 5725.33 of the Revised Code;	78 79
(6) The research and development credit under section 166.21 of the Revised Code;	80 81
(7) The small business investment credit under section 122.86 of the Revised Code;	82 83
<u>(8) The rural growth investment credit under section 122.152 of the Revised Code.</u>	84 85
<u>Sec. 122.15. As used in this section and sections 122.151 to 122.156 of the Revised Code:</u>	86 87
<u>(A) "Affiliate" means a person that directly, or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with another person. For the purposes of this division, a person is "controlled by" another person if the controlling person holds, directly or indirectly, the majority voting or ownership interest in the controlled person or has control over the day-to-day operations of the controlled person by contract or by law.</u>	88 89 90 91 92 93 94 95
<u>(B) "Closing date" means the date on which a rural business growth fund has collected all of the amounts specified by divisions (G) (1) and (2) of section 122.151 of the Revised Code.</u>	96 97 98 99
<u>(C) "Credit-eligible capital contribution" means an investment of cash by a person subject to the tax imposed by section 3901.86, 5725.18, 5729.03, or 5729.06 of the Revised</u>	100 101 102

Code in a rural business growth fund that equals the amount 103
specified on a notice of tax credit allocation issued by the 104
development services agency under division (I)(1) of section 105
122.151 of the Revised Code. The investment shall purchase an 106
equity interest in the fund or purchase, at par value or 107
premium, a debt instrument issued by the fund that meets all of 108
the following criteria: 109

(1) The debt instrument has an original maturity date of 110
at least five years after the date of issuance. 111

(2) The debt instrument has a repayment schedule that is 112
not faster than a level principal amortization over five years. 113

(3) The debt instrument has no interest, distribution, or 114
payment features dependent on the fund's profitability or the 115
success of the fund's growth investments. 116

(D) "Eligible investment authority" means the amount 117
stated on the notice issued under division (F) of section 118
122.151 of the Revised Code certifying the rural business growth 119
fund. Sixty per cent of a fund's eligible investment authority 120
shall be comprised of credit-eligible capital contributions. 121

(E) "Full-time equivalent employee" means the quotient 122
obtained by dividing the total number of hours for which 123
employees were compensated for employment over the preceding 124
twelve-month period by two thousand eighty. 125

(F) "Growth investment" means any capital or equity 126
investment in a rural business concern or any loan to a rural 127
business concern with a stated maturity of at least one year. A 128
secured loan or the provision of a revolving line of credit to a 129
rural business concern is a growth investment only if the rural 130
business growth fund obtains an affidavit from the president or 131

chief executive officer of the rural business concern attesting 132
that the rural business concern sought and was denied similar 133
financing from a commercial bank. 134

(G) "Operating company" means any business that has its 135
principal business operations in this state, has fewer than two 136
hundred fifty employees and not more than fifteen million 137
dollars in net income for the preceding taxable year, and that 138
is none of the following: 139

(1) A country club; 140

(2) A racetrack or other facility used for gambling; 141

(3) A store the principal purpose of which is the sale of 142
alcoholic beverages for consumption off premises; 143

(4) A massage parlor; 144

(5) A hot tub facility; 145

(6) A suntan facility; 146

(7) A business engaged in the development or holding of 147
intangibles for sale; 148

(8) A private or commercial golf course; 149

(9) A business that derives or projects to derive fifteen 150
per cent or more of its net income from the rental or sale of 151
real property, except any business that is a special purpose 152
entity principally owned by a principal user of that property 153
formed solely for the purpose of renting, either directly or 154
indirectly, or selling real property back to such principal user 155
if such principal user does not derive fifteen per cent or more 156
of its gross annual revenue from the rental or sale of real 157
property; 158

<u>(10) A publicly traded business.</u>	159
<u>For the purposes of this division, "net income" means</u>	160
<u>federal gross income as required to be reported under the</u>	161
<u>Internal Revenue Code less federal and state taxes imposed on or</u>	162
<u>measured by income.</u>	163
<u>(H) A business's "principal business operations" are in</u>	164
<u>this state if at least eighty per cent of the business's</u>	165
<u>employees reside in this state, the individuals who receive</u>	166
<u>eighty per cent of the business's payroll reside in this state,</u>	167
<u>or the business has agreed to use the proceeds of a growth</u>	168
<u>investment to relocate at least eighty per cent of its employees</u>	169
<u>to this state or pay at least eighty per cent of its payroll to</u>	170
<u>individuals residing in this state.</u>	171
<u>(I) "Rural area" means any county in this state having a</u>	172
<u>population less than two hundred thousand as of the most recent</u>	173
<u>decennial census or the most recent annual population estimate</u>	174
<u>published or released by the United States census bureau.</u>	175
<u>(J) "Rural business concern" means an operating company</u>	176
<u>that has its principal business operations located in a rural</u>	177
<u>area.</u>	178
<u>(K) "Rural business growth fund" and "fund" mean an entity</u>	179
<u>certified by the development services agency under section</u>	180
<u>122.151 of the Revised Code.</u>	181
<u>(L) "Taxable year" means the calendar year ending on the</u>	182
<u>thirty-first day of December next preceding the day the annual</u>	183
<u>statement is required to be returned under section 5725.18 or</u>	184
<u>5729.02 of the Revised Code.</u>	185
<u>Sec. 122.151. (A) On and after the effective date of the</u>	186
<u>enactment of this section, a person that has developed a</u>	187

business plan to invest in rural business concerns in this state 188
and has successfully solicited private investors to make credit- 189
eligible capital contributions in support of the plan may apply 190
to the development services agency for certification as a rural 191
business growth fund. The application shall include all of the 192
following: 193

(1) The total eligible investment authority sought by the 194
applicant under the business plan; 195

(2) Documents and other evidence sufficient to prove, to 196
the satisfaction of the agency, that the applicant meets all of 197
the following criteria: 198

(a) The applicant or an affiliate of the applicant is 199
licensed as a rural business investment company under 7 U.S.C. 200
2009cc, or as a small business investment company under 15 201
U.S.C. 681. 202

(b) As of the date the application is submitted, the 203
applicant has invested more than one hundred million dollars in 204
operating companies, including at least fifty million dollars in 205
operating companies located in rural areas. In computing 206
investments under this division, the applicant may include 207
investments made by affiliates of the applicant and investments 208
made in businesses that are not operating companies but would 209
qualify as operating companies if the principal business 210
operations were located in this state. 211

(3) The industries in which the applicant proposes to make 212
growth investments and the percentage of the growth investments 213
that will be made in each industry. The applicant shall identify 214
each industry by using the codes utilized by the north American 215
industry classification system. 216

(4) An estimate of the number of new full-time equivalent employees and retained full-time equivalent employees that will result from the applicant's growth investments; 217
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(5) A revenue impact assessment for the applicant's proposed growth investments prepared by a nationally recognized third-party independent economic forecasting firm using a dynamic economic forecasting model. The revenue impact assessment shall analyze the applicant's business plan over the ten years following the date the application is submitted to the agency. 220
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(6) A signed affidavit from each investor successfully solicited by the applicant to make a credit eligible capital contribution in support of the business plan. Each affidavit shall include information sufficient for the agency and the superintendent of insurance to identify the investor and shall state the amount of the investor's credit-eligible capital contribution. 227
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(7) A nonrefundable application fee of five thousand dollars. 234
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(B)(1) Except as provided in division (B)(2) of this section, the agency shall review and make a determination with respect to each application submitted under division (A) of this section within sixty days of receipt. The agency shall review and make determinations on the applications in the order in which the applications are received by the agency. Applications received by the agency on the same day shall be deemed to have been received simultaneously. The agency shall approve not more than seventy-five million dollars in eligible investment authority and not more than forty-five million dollars in credit-eligible capital contributions under this section. 236
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(2) If the agency denies an application for certification 247
as a fund, and approving a subsequently submitted application 248
would result in exceeding the dollar limitation on eligible 249
investment authority or credit-eligible contributions prescribed 250
by division (B) (1) of this section assuming the previously 251
denied application were completed, clarified, or cured under 252
division (D) of this section, the agency shall refrain from 253
making a determination on the subsequently submitted application 254
until the previously denied application is reconsidered or the 255
fifteen-day period for submitting additional information 256
respecting that application has passed, whichever comes first. 257

(C) The agency shall deny an application submitted under 258
this section if any of the following are true: 259

(1) The application is incomplete. 260

(2) The application fee is not paid in full. 261

(3) The applicant does not satisfy all the criteria 262
described in division (A) (2) of this section. 263

(4) The revenue impact assessment submitted under division 264
(A) (5) of this section does not demonstrate that the applicant's 265
business plan will result in a positive economic impact on this 266
state over a ten-year period that exceeds the cumulative amount 267
of tax credits that would be issued under section 122.152 of the 268
Revised Code if the application were approved. 269

(5) The credit-eligible capital contributions described in 270
affidavits submitted under division (A) (6) of this section do 271
not equal sixty per cent of the total amount of eligible 272
investment authority sought under the applicant's business plan. 273

(6) The agency has already approved the maximum total 274
eligible investment authority and credit-eligible capital 275

contributions allowed under division (B) of this section. 276

(D) If the agency denies an application under division (C) 277
of this section, the agency shall send notice of its 278
determination to the applicant. The notice shall include the 279
reason or reasons that the application was denied. If the 280
application was denied for any reason other than the reason 281
specified in division (C)(6) of this section, the applicant may 282
provide additional information to the agency to complete, 283
clarify, or cure defects in the application. The additional 284
information must be submitted within fifteen days after the date 285
the notice of denial was dispatched by the agency. If the person 286
submits additional information within fifteen days, the agency 287
shall reconsider the application within thirty days after 288
receiving the additional information. The application shall be 289
reviewed and considered before any pending application submitted 290
after the original submission date of the reconsidered 291
application. If the person does not submit additional 292
information within fifteen days after dispatch of the notice of 293
denial, the person may submit a new application with a new 294
submission date at any time. 295

(E) If approving multiple simultaneously submitted 296
applications would result in exceeding the overall eligible 297
investment limit prescribed by division (B) of this section, the 298
agency shall proportionally reduce the eligible investment 299
authority and the credit-eligible capital contributions for each 300
approved application as necessary to avoid exceeding the limit. 301

(F) The agency shall not deny a rural business growth fund 302
application or reduce the requested eligible investment 303
authority for reasons other than those described in divisions 304
(C) and (E) of this section. If the agency approves such an 305

application, the agency shall issue a written notice to the 306
applicant certifying that the applicant qualifies as a rural 307
business growth fund and specifying the amount of the 308
applicant's eligible investment authority. 309

(G) A fund shall do all of the following within sixty days 310
after receiving the certification issued under division (F) of 311
this section: 312

(1) Collect the credit-eligible capital contributions from 313
each investor whose affidavit was included in the application. 314
If the rural business growth fund's requested eligible 315
investment authority is proportionally reduced under division 316
(E) of this section, the investor's required credit-eligible 317
capital contribution shall be reduced by the same proportion. 318

(2) Collect one or more investments of cash that, when 319
added to the contributions collected under division (G) (1) of 320
this section, equal the fund's eligible investment authority. At 321
least ten per cent of the fund's eligible investment authority 322
shall be comprised of equity investments contributed by 323
affiliates of the fund, including employees, officers, and 324
directors of such affiliates. 325

(H) Within sixty-five days after receiving the 326
certification issued under division (F) (1) of this section, the 327
fund shall send to the agency documentation sufficient to prove 328
that the amounts described in divisions (G) (1) and (2) of this 329
section have been collected. The fund shall identify any 330
affiliate of an investor described in division (G) (1) of this 331
section that will seek to claim the credit allowed by section 332
122.152 of the Revised Code. If the fund fails to fully comply 333
with division (G) of this section, the fund's certification 334
shall lapse. 335

Eligible investment authority and corresponding credit- 336
eligible capital contributions that lapse under this division do 337
not count toward limits on total eligible investment authority 338
and credit-eligible capital contributions prescribed by division 339
(B) of this section. Once eligible investment authority has 340
lapsed, the agency shall first award lapsed authority pro rata 341
to each fund that was awarded less than the requested eligible 342
investment authority because of the operation of division (E) of 343
this section. Any remaining eligible investment authority may be 344
awarded by the agency to new applicants. 345

(I) After receiving documentation sufficient to prove that 346
the amounts described in divisions (G) (1) and (2) of this 347
section have been collected, the agency shall issue the 348
following notices: 349

(1) To each investor or affiliate identified in division 350
(H) of this section, a notice of the amount and utilization 351
schedule of the tax credits allocated to that investor or 352
affiliate as a result of its credit-eligible capital 353
contribution; 354

(2) To the superintendent of insurance, a notice of the 355
amount and utilization schedule of the tax credits allocated to 356
each investor described in division (G) (1) of this section and 357
any affiliate of such investor who will seek to claim the credit 358
allowed by section 122.152 of the Revised Code. 359

(J) Application fees submitted to the agency pursuant to 360
division (A) (7) of this section shall be credited to the tax 361
incentives operating fund created under section 122.174 of the 362
Revised Code, and shall be used by the agency to administer 363
sections 122.15 to 122.156 of the Revised Code. 364

Sec. 122.152. (A) There is hereby allowed a nonrefundable 365
tax credit for owners of tax credit certificates issued by the 366
development services agency under division (B) of this section. 367
The credit may be claimed against the tax imposed by section 368
3901.86, 5725.18, 5729.03, or 5729.06 of the Revised Code. 369

(B) On the closing date, a taxpayer that made a credit- 370
eligible capital contribution to a rural business growth fund 371
shall be eligible for a credit equal to the amount specified in 372
the notice issued under division (I)(1) of section 122.151 of 373
the Revised Code. On or before the third, fourth, fifth, and 374
sixth anniversary dates of the closing date, the agency shall 375
issue a tax credit certificate to the taxpayer specifying the 376
corresponding anniversary date and a credit amount equal to one- 377
fourth of the total credit authorized under this section. The 378
taxpayer or its identified affiliate may claim the credit amount 379
for the taxable year that includes the date specified on the 380
certificate. The taxpayer making a credit-eligible capital 381
contribution and the issuance of a tax credit certificate by the 382
agency does not represent a verification or certification by the 383
agency of compliance with the recapture provisions of section 384
122.153 of the Revised Code. The tax credit issued under this 385
division is subject to recapture under section 122.153 of the 386
Revised Code. 387

(C) The credit shall be claimed in the order required 388
under section 5725.98 or 5729.98 of the Revised Code as 389
applicable. If the amount of the credit for a taxable year 390
exceeds the tax otherwise due for that year, the excess may be 391
carried forward for not more than four ensuing taxable years. A 392
taxpayer claiming a credit under this section shall submit a 393
copy of the tax credit certificate with the taxpayer's annual 394
statement for each taxable year in which the credit is claimed. 395

Sec. 122.153. (A) The development services agency shall 396
not be required to issue a tax credit certificate under section 397
122.152 of the Revised Code if the fund in which the credit- 398
eligible capital contribution was made does not invest fifty per 399
cent of its eligible investment authority in growth investments 400
within one year of the closing date and one hundred per cent of 401
its eligible investment authority in growth investments in this 402
state within two years of the closing date. 403

(B) The agency shall recapture tax credits claimed under 404
section 122.152 of the Revised Code if any of the following 405
occur with respect to the rural business growth fund: 406

(1) The fund, after investing one hundred per cent of its 407
eligible investment authority in growth investments in this 408
state, fails to maintain that investment until the sixth 409
anniversary of the closing date. For the purposes of this 410
division, an investment is maintained even if the investment is 411
sold or repaid so long as the fund reinvests an amount equal to 412
the capital returned or recovered by the fund from the original 413
investment, exclusive of any profits realized, in other growth 414
investments in this state within one year of the receipt of such 415
capital. 416

(2) The fund makes a distribution or payment after the 417
fund complies with division (G) of section 122.151 of the 418
Revised Code and before the fund decertifies under division (D) 419
of this section that results in the fund having less than one 420
hundred per cent of its eligible investment authority invested 421
in growth investments in this state. 422

(3) The fund makes a growth investment in a rural business 423
concern that directly or indirectly through an affiliate owns, 424
has the right to acquire an ownership interest, makes a loan to, 425

or makes an investment in the fund, an affiliate of the fund, or 426
an investor in the fund. Division (A) (3) of this section does 427
not apply to investments in publicly traded securities by a 428
rural business concern or an owner or affiliate of a rural 429
business concern. 430

Before recapturing one or more tax credits under this 431
division, the agency shall notify the fund of the reasons for 432
the pending recapture. If the fund corrects the violations 433
outlined in the notice to the satisfaction of the agency within 434
thirty days of the date the notice was dispatched, the agency 435
shall not recapture the tax credits. 436

(C) The amount by which one or more growth investments by 437
a fund in the same rural business concern exceeds twenty per 438
cent of the fund's eligible investment authority shall not be 439
counted as a growth investment for the purposes of this section. 440
A growth investment in an affiliate of a rural business concern 441
shall be treated as a growth investment in that rural business 442
concern for the purposes of this division. 443

(D) If the agency recaptures a tax credit under this 444
section, the agency shall notify the superintendent of insurance 445
of the recapture. The superintendent shall make an assessment 446
under Chapter 5725. or 5729. of the Revised Code for the amount 447
of the credit claimed by each certificate owner associated with 448
the fund before the recapture was finalized. The time 449
limitations on assessments under those chapters do not apply to 450
an assessment under this division, but the superintendent shall 451
make the assessment within one year after the date the agency 452
notifies the superintendent of the recapture. Following the 453
recapture of a tax credit under this section, no tax credit 454
certificate associated with the fund may be utilized. 455

Notwithstanding division (B) of section 122.152 of the Revised Code, if a tax credit is recaptured under this section the agency shall not issue future tax credit certificates to taxpayers that made credit-eligible capital contributions to the fund. 456
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(E) (1) On or after the sixth anniversary of the closing date, a fund that has not committed any of the acts described in division (B) of this section may apply to the agency to decertify as a rural business growth fund. The agency shall respond to the application within sixty days after receiving the application. In evaluating the application, the fact that no tax credit has been recaptured with respect to the fund shall be sufficient evidence to prove that the fund is eligible for decertification. The agency shall not unreasonably deny an application submitted under this division. 461
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(2) The agency shall send notice of its determination with respect to an application submitted under division (E) (1) of this section to the fund. If the application is denied, the notice shall include the reason or reasons for the determination. 471
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(3) The agency shall not recapture a tax credit due to any actions of a fund that occur after the date the fund's application for decertification is approved. Division (E) (3) of this section does not prohibit the agency from recapturing a tax credit due to the actions of a fund that occur before the date the fund's application for decertification is approved, even if those actions are discovered after that date. 476
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Sec. 122.154. (A) Each rural business growth fund shall submit a report to the development services agency on or before the first day of each March following the end of the calendar 483
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year that includes the closing date until the calendar year 486
after the fund has decertified. The report shall provide an 487
itemization of the fund's growth investments and shall include 488
the following documents and information: 489

(1) A bank statement evidencing each growth investment; 490

(2) The name, location, and industry class of each 491
business that received a growth investment from the fund and 492
evidence that the business qualified as a rural business concern 493
at the time the investment was made. If the fund obtained a 494
written opinion from the agency on the business's status as a 495
rural business concern under section 122.156 of the Revised 496
Code, or if the fund makes a written request for such an opinion 497
and the agency failed to respond within thirty days as required 498
by that section, a copy of the agency's favorable opinion or a 499
dated copy of the fund's unanswered request, as applicable, 500
shall be sufficient evidence that the business qualified as a 501
rural business concern at the time the investment was made. 502

(3) The number of employment positions that existed at 503
each business described in division (A) (2) of this section on 504
the date the business received the growth investment; 505

(4) The number of new full-time equivalent employees 506
resulting from each of the fund's growth investments made or 507
maintained in the preceding calendar year; 508

(5) Any other information required by the agency. 509

(B) Each fund shall submit a report to the agency on or 510
before the fifth business day after the first and second 511
anniversaries of the closing date that provides documentation 512
sufficient to prove that the fund has met the investment 513
thresholds described in division (A) of section 122.153 of the 514

Revised Code and has not implicated any of the other recapture 515
provisions described in division (B) of that section. 516

(C) Each certified rural business growth fund shall pay 517
the agency an annual fee of twenty thousand dollars. The initial 518
annual fee required of a fund shall be due and payable to the 519
agency along with the submission of documentation required under 520
division (H) of section 122.151 of the Revised Code. Each 521
subsequent annual fee is due and payable on the last day of 522
February following the first and each ensuing anniversary of the 523
closing date. If the fund is required to submit an annual report 524
under division (A) of this section, the annual fee shall be 525
submitted along with the report. No fund shall be required to 526
pay an annual fee after the fund has decertified under section 527
122.153 of the Revised Code. Annual fees paid to the agency 528
under this section shall be credited to the tax incentives 529
operating fund created under section 122.174 of the Revised 530
Code. 531

(D) The director of development services, after 532
consultation with the superintendent of insurance and in 533
accordance with Chapter 119. of the Revised Code, may adopt 534
rules necessary to implement sections 122.15 to 122.156 of the 535
Revised Code. 536

Sec. 122.155. (A) (1) For each calendar year in which a 537
rural business growth fund makes or maintains a growth 538
investment in a rural business concern in this state, the fund 539
shall determine the number of new full-time equivalent employees 540
produced at the business concern as a result of the investment. 541
New full-time equivalent employees shall be computed by 542
subtracting the number of full-time equivalent employees at the 543
rural business concern on the date of the fund's initial growth 544

investment in the rural business concern from the number of 545
full-time equivalent employees at the rural business concern on 546
the last day of the calendar year. If the computation results in 547
a number less than zero, the number of new full-time equivalent 548
employees, produced by the fund's growth investment for that 549
calendar year period shall be zero. Only employees with an 550
hourly wage rate of at least one hundred fifty per cent of the 551
federal minimum wage may be considered in computing the number 552
of new full-time equivalent employees for the purposes of this 553
section. 554

(2) A fund may determine and include, for the purposes of 555
this section and section 122.154 of the Revised Code, the number 556
of new full-time equivalent employees produced at a rural 557
business concern after the year in which the fund's growth 558
investment is repaid or redeemed. The new full-time equivalent 559
employees shall be computed in the same manner as in division 560
(A) (1) of this section based on reporting information provided 561
by the rural business concern to the fund. 562

(B) After a fund's application for decertification is 563
approved under section 122.153 of the Revised Code, the fund 564
shall determine the state reimbursement amount. The state 565
reimbursement amount shall equal the amount by which the fund's 566
credit-eligible capital contributions exceed the product 567
obtained by multiplying thirty thousand dollars by the aggregate 568
number of new full-time equivalent employees for the fund. If 569
that product is greater than the fund's credit-eligible capital 570
contributions, the state reimbursement amount shall equal zero. 571
In the absence of additional information provided by the fund or 572
discovered by the agency, the number of new full-time equivalent 573
employees for the purposes of this division equals the sum of 574
all new full-time equivalent employees reported by the fund on 575

the annual reports required under section 122.154 of the Revised Code. 576
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(C) After the state reimbursement amount is computed under division (B) of this section, the fund shall not be permitted to make further distributions to equity holders of the fund, including investors that are equity holders of the funds without first remitting the state reimbursement amount to the agency. All amounts received by the agency under this division shall be credited to the general revenue fund. 578
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(D) The director of development services, upon the request of a fund, may waive all or a portion of the remission required under division (C) of this section if the director determines, based on an affidavit of the chief executive officer or president of a rural business concern, that the growth investments of the fund resulted in the retention of employment positions that would have otherwise been eliminated at rural business concerns in this state. The amount waived shall not exceed the product of thirty thousand dollars multiplied by the number of retained employment positions multiplied by the number of years in which the fund made or maintained a growth investment in the rural business concern that retained the employment positions. 585
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Sec. 122.156. A rural business growth fund, before investing in a business, may request a written opinion from the development services agency as to whether the business qualifies as a rural business concern based on the criteria prescribed by section 122.15 of the Revised Code. The request shall be submitted in a form prescribed by rule of the agency. The agency shall issue a written opinion to the fund within thirty business days of receiving such a request. Notwithstanding division (H) 598
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of section 122.15 of the Revised Code, if the agency determines 606
that the business qualifies as a rural business concern or if 607
the agency fails to timely issue the written opinion as required 608
under this section, the business shall be considered a rural 609
business concern for the purposes of sections 122.15 to 122.156 610
of the Revised Code. 611

Sec. 122.174. There is hereby created in the state 612
treasury the tax incentives operating fund. The fund shall 613
consist of any amounts appropriated to it and money credited to 614
the fund pursuant to section 122.151, 122.154, 122.17, 122.171, 615
122.175, 122.85, 122.86, 3735.672, 5709.68, or 5725.33 of the 616
Revised Code. The director of development services shall use 617
money in the fund to pay expenses related to the administration 618
of (A) the business services division of the development 619
services agency and (B) the programs described in those 620
sections. 621

Sec. 307.678. (A) As used in this section: 622

(1) "Bureau" means a nonprofit corporation that is 623
organized under the laws of this state that is, or has among its 624
functions acting as, a convention and visitors' bureau, and that 625
currently receives revenue from existing lodging taxes. 626

(2) "Cooperating parties" means the parties to a 627
cooperative agreement. 628

(3) "Cooperative agreement" means an agreement entered 629
into pursuant to or as contemplated by this section. 630

(4) "Credit enhancement facilities" has the same meaning 631
as in section 133.01 of the Revised Code. 632

(5) "Debt charges" has the same meaning as in section 633
133.01 of the Revised Code, except that "obligations" shall be 634

substituted for "securities" wherever "securities" appears in 635
that section. 636

(6) "Eligible county" means a county within the boundaries 637
of which any part of a tourism development district is located. 638

(7) "Eligible transit authority" means a regional transit 639
authority created pursuant to section 306.31 of the Revised Code 640
or a county in which a county transit system is created pursuant 641
to section 306.01 of the Revised Code, within the boundaries of 642
which any part of a tourism development district is located. 643

(8) "Existing lodging taxes" means taxes levied by a board 644
of county commissioners of an eligible county under division (A) 645
of section 5739.09 of the Revised Code. 646

(9) "Financing costs" means all costs, fees, and expenses 647
relating to the authorization, including any required election, 648
issuance, sale, delivery, authentication, deposit, custody, 649
clearing, registration, transfer, exchange, fractionalization, 650
replacement, payment, and servicing, of obligations, including, 651
without limitation, costs and expenses for or relating to 652
publication and printing, postage, delivery, preliminary and 653
final official statements, offering circulars, placement 654
memoranda, and informational statements, travel and 655
transportation, underwriters, placement agents, investment 656
bankers, paying agents, registrars, authenticating agents, 657
remarketing agents, custodians, clearing agencies, companies, or 658
corporations, securities depositories, issuers, financial 659
advisory services, certifications, audits, federal or state 660
regulatory agencies, accounting and computation services, legal 661
services and obtaining approving legal opinions and other legal 662
opinions, credit ratings, paying redemption premiums, and credit 663
enhancement facilities. Financing costs may be paid from any 664

money available for the purpose, including, unless otherwise 665
provided in the proceedings, from the proceeds of the 666
obligations to which they relate and, as to future financing 667
costs, from the same sources from which debt charges on the 668
obligations are paid and as though debt charges. 669

(10) "Host municipal corporation" means a municipal 670
corporation within the boundaries of which any part of a tourism 671
development district is located. 672

(11) "Host school district" means a school district within 673
the boundaries of which any part of a tourism development 674
district is located. 675

(12) "Incremental sales tax growth" has the same meaning 676
as in section 5739.213 of the Revised Code, except that, in the 677
case of an eligible county, "incremental sales tax growth" shall 678
include only the amount of taxes levied under sections 5739.021 679
and 5739.026 of the Revised Code credited to the county's 680
general fund. 681

(13) "Issuer" means a port authority, a new community 682
authority, or any other issuer, as defined in section 133.01 of 683
the Revised Code, and any corporation. 684

(14) "Maintenance and repair costs" means costs and 685
expenses incurred by a cooperating party from the party's own 686
revenues for maintaining or repairing a project. 687

(15) "Net lodging tax proceeds" means the proceeds of an 688
existing lodging tax that remain after deduction by an eligible 689
county of the real and actual costs of administering the tax and 690
any portion of such proceeds required to be returned to a 691
municipal corporation or township under division (A)(1) of 692
section 5739.09 of the Revised Code. 693

(16) "Net tourism development district revenues" means the 694
tourism development district revenues remaining after deduction 695
by the host municipal corporation of an amount, not to exceed 696
one ~~percent~~ per cent of any admissions tax revenues, prescribed 697
in any legislation by which, or agreement pursuant to which, 698
tourism development district revenues are pledged, or agreed to 699
be pledged or contributed, by an eligible county, an eligible 700
transit authority, or a host municipal corporation, or any 701
combination thereof, in accordance with division (B), (E), (F), 702
or (G) of this section. 703

(17) "New community authority" means a new community 704
authority established under section 349.03 of the Revised Code 705
by an organizational board of commissioners that is or includes 706
the board of county commissioners of an eligible county or the 707
legislative authority of a host municipal corporation. 708

(18) "Obligations" means obligations issued or incurred by 709
an issuer pursuant to Chapter 133., 349., or 4582. of the 710
Revised Code, or otherwise, for the purpose of funding or 711
paying, or reimbursing persons for the funding or payment of, 712
project costs, and that evidence the issuer's obligation to 713
repay borrowed money, including interest thereon, or to pay 714
other money obligations of the issuer at any future time, 715
including, without limitation, bonds, notes, anticipatory 716
securities as defined in section 133.01 of the Revised Code, 717
certificates of indebtedness, commercial paper, or installment 718
sale, lease, lease-purchase, or similar agreements. 719
"Obligations" does not include credit enhancement facilities. 720

(19) "Person" includes an individual, corporation, limited 721
liability company, business trust, estate, trust, partnership, 722
association, eligible county, eligible transit authority, host 723

municipal corporation, port authority, new community authority, 724
and any other political subdivision of the state. 725

(20) "Port authority" means a port authority created under 726
Chapter 4582. of the Revised Code. 727

(21) "Project" means acquiring, constructing, 728
reconstructing, rehabilitating, remodeling, renovating, 729
enlarging, equipping, furnishing, or otherwise improving a 730
tourism facility or any component or element thereof. 731

(22) "Project cost" means the cost of acquiring, 732
constructing, reconstructing, rehabilitating, remodeling, 733
renovating, enlarging, equipping, financing, refinancing, 734
furnishing, or otherwise improving a project, including, without 735
limitation, financing costs; the cost of architectural, 736
engineering, and other professional services, designs, plans, 737
specifications, surveys, and estimates of costs; financing or 738
refinancing obligations issued by, or reimbursing money advanced 739
by, any cooperating party or any other person, where the 740
proceeds of the obligations or money advanced was used to pay 741
any other cost described in this division; inspections and 742
testing; any indemnity or surety bond or premium related to 743
insurance pertaining to development of the project; all related 744
direct and indirect administrative costs and costs of placing a 745
project in service; fees and expenses of trustees, escrow 746
agents, depositories, and paying agents for any obligations; 747
interest on obligations during the planning, design, and 748
development of a project and for up to eighteen months 749
thereafter; funding and replenishing reserves for the payment of 750
debt charges on any obligations; all other expenses necessary or 751
incident to planning, or determining the feasibility or 752
practicability of, a project, including, without limitation, 753

advocating the enactment of legislation to facilitate the 754
development and financing of a project; and any other costs of a 755
project that are authorized to be financed by the issuer of 756
obligations at the time the obligations are issued. 757

(23) "Taxing authority" means the board of county 758
commissioners of an eligible county, the legislative authority, 759
as that term is defined in section 5739.01 of the Revised Code, 760
of an eligible transit authority, or the legislative authority 761
of a host municipal corporation. 762

(24) "Tourism development district" means an area 763
designated by a host municipal corporation under section 715.014 764
of the Revised Code. 765

(25) "Tourism development district revenues" means money 766
received or receivable by a host municipal corporation from 767
incremental sales tax growth pursuant to section 5739.213 of the 768
Revised Code, from a tax levied by the host municipal 769
corporation pursuant to division (C) of section 5739.101 of the 770
Revised Code, from a tax levied by the host municipal 771
corporation pursuant to section 5739.08 or 5739.09 of the 772
Revised Code on the provision of lodging by hotels located in 773
the tourism development district, from a tax levied by the host 774
municipal corporation with respect to admission to any tourism 775
facility or parking or any other activity occurring at any 776
location in the tourism development district, or from any tax 777
levied by an eligible county, eligible transit authority, or 778
host municipal corporation, except for a tax on property levied 779
by an eligible county, with respect to activities occurring, or 780
property located, in the tourism development district, if and to 781
the extent that revenue from any such tax is authorized to be 782
used, or is not prohibited by law from being used, to foster and 783

develop tourism in the tourism development district and is 784
authorized, contracted, pledged or assigned by the respective 785
taxing authority to be used to fund or pay, or to reimburse 786
other persons for funding or payment of, project costs or 787
maintenance and repair costs. 788

(26) "Tourism facility" means any permanent improvement, 789
as defined in section 133.01 of the Revised Code, located in a 790
tourism development district. 791

(B) The board of county commissioners of an eligible 792
county, an eligible transit authority, a host municipal 793
corporation, the board of education of a host school district, a 794
port authority, a bureau, a new community authority, and any 795
other person, or any combination thereof, may enter into a 796
cooperative agreement for any purpose authorized under this 797
section and under which any of the following apply: 798

(1) The board of county commissioners of the eligible 799
county and the bureau agree to make available to a cooperating 800
party or any other person net lodging tax proceeds, not to 801
exceed five hundred thousand dollars each year, to fund or pay, 802
or to reimburse other persons for funding or payment of, project 803
costs or debt charges on obligations. 804

(2) The board of county commissioners of the eligible 805
county agrees, for the purpose of funding or paying or 806
supporting, or for reimbursing other persons for funding or 807
payment of, project costs, including debt charges on 808
obligations, may do either of the following: 809

(a) Make available to a cooperating party or other person 810
an amount equal to incremental sales tax growth or all or a 811
portion of the county's tourism development district revenues; 812

(b) Provide, from receipts of a tax levied by the county 813
under division (A) (11) of section 5739.09 of the Revised Code, 814
credit enhancement facilities in connection with the funding or 815
payment of project costs, including debt charges on obligations, 816
or any portion or combination thereof. 817

(3) The taxing authority of an eligible transit authority 818
agrees to make available to a cooperating party or any other 819
person an amount equal to incremental sales tax growth or all or 820
a portion of the transit authority's tourism development 821
district revenues. 822

(4) The host municipal corporation agrees to make 823
available credit enhancement facilities or net tourism 824
development district revenues, or any portion or combination 825
thereof, to fund, pay, or support, or to reimburse other persons 826
for funding or payment of, project costs, including debt charges 827
on obligations, or maintenance and repair costs, or both. Any 828
agreement to use net tourism development district revenues to 829
pay or reimburse other persons for payment of maintenance and 830
repair costs shall be subject to authorization by any 831
cooperating party providing such funding to the host municipal 832
corporation and to annual appropriation for such purpose by the 833
legislative authority of the host municipal corporation and 834
shall be subordinate to any covenant made to or by an issuer in 835
connection with the issuance of obligations or credit 836
enhancement facilities to pay project costs. 837

(5) The cooperating parties agree, subject to any 838
conditions or limitations provided in the cooperative agreement, 839
to any of the following: 840

(a) The conveyance, grant, or transfer to a cooperating 841
party or any other person of ownership of, property interests 842

in, and rights to use real or personal property to create a 843
tourism facility or with respect to a tourism facility as the 844
facility exists at the time of the agreement or as it may be 845
improved by a project; 846

(b) The respective responsibilities of each cooperating 847
party for the management, operation, maintenance, repair, and 848
replacement of a tourism facility, including any project 849
undertaken with respect to the facility, which may include 850
authorization for a cooperating party to contract with any other 851
person for any such purpose; 852

(c) The respective responsibilities of each cooperating 853
party for the development and financing of a project, including, 854
without limitation, the cooperating party or parties that shall 855
be responsible for contracting for the development of a project 856
and administering contracts entered into by the party or parties 857
for that purpose; 858

(d) The respective responsibilities of each cooperating 859
party to provide money, credit enhancement facilities, or both, 860
whether by issuing obligations or otherwise, for the funding, 861
payment, financing, or refinancing, or reimbursement to a 862
cooperating party or other person for the funding, payment, 863
financing, or refinancing, of project costs; 864

(e) The respective responsibilities of each cooperating 865
party to provide money, credit enhancement facilities, or other 866
security for the payment of debt charges on obligations or to 867
fund or replenish reserves or otherwise provide for the payment 868
of maintenance and repair costs. 869

(C) Any conveyance, grant, or transfer of ownership of, 870
property interests in, or rights to use a tourism development 871

facility or project, including any project undertaken with 872
respect to an existing tourism facility, that is contemplated by 873
a cooperative agreement may be made or entered into by a 874
cooperating party, in such manner and upon such terms as the 875
cooperating parties may agree, without regard to ownership of 876
the tourism facility or project, notwithstanding any other 877
provision of law that may otherwise apply, including, without 878
limitation, any requirement for notice, competitive bidding or 879
selection, or the provision of security. 880

~~(D) Regardless of whether a cooperative agreement has been~~ 881
~~executed and delivered, the~~ The board of county commissioners 882
may amend any previously adopted resolution providing for the 883
levy of an existing lodging tax to permit the use of any portion 884
of the net lodging tax proceeds from such tax as provided in 885
this section, ~~and a~~ if and to the extent such use is not 886
inconsistent with a cooperative agreement. A host municipal 887
corporation may amend any previously passed ordinance providing 888
for the levy of lodging taxes under section 5739.08 or 5739.09 889
of the Revised Code to permit the use of any portion of such 890
lodging taxes as provided in this section. 891

(E) (1) Notwithstanding any other provision of law: 892

(a) The board of county commissioners of an eligible 893
county may provide, from receipts of a tax levied by the county 894
under division (A) (11) of section 5739.09 of the Revised Code, 895
credit enhancement facilities in connection with any project, 896
including, without limitation, for the provision of any 897
infrastructure necessary to support a tourism facility. 898

(b) The board of county commissioners of an eligible 899
county and a bureau may agree to make available to any person, 900
on such terms and conditions as the board and the bureau may 901

determine and agree, net lodging tax proceeds. 902

(c) The board of county commissioners of an eligible 903
county may agree to make available to any person, on such terms 904
and conditions as the board may determine and agree, incremental 905
sales tax growth and all or a portion of the county's tourism 906
development district revenues. 907

(2) Any amount made available under division (E) (1) (b) or 908
(c) of this section shall be used to fund or pay, or to 909
reimburse other persons for funding or payment of, project 910
costs, including, without limitation, the payment of debt 911
charges on obligations, the provision of credit enhancement 912
facilities and the funding, and funding and replenishing 913
reserves for that purpose or, subject to annual appropriation, 914
to pay, or reimburse other persons for payment of, repair and 915
maintenance costs. 916

(3) The board of county commissioners, the bureau, or 917
both, may pledge net lodging tax proceeds, and the board of 918
county commissioners may pledge incremental sales tax growth and 919
any tourism development district revenues, or any part or 920
portion or combination thereof, to the payment of debt charges 921
on obligations and the funding, or to fund or replenish reserves 922
for that purpose; provided that, the total amount of net lodging 923
tax proceeds made available for such use each year shall not 924
exceed five hundred thousand dollars. 925

The lien of any such pledge shall be effective against all 926
persons when it is made, without the requirement for the filing 927
of any notice, and any such net lodging tax proceeds, 928
incremental sales tax growth, and tourism development district 929
revenues, or any part or portion or combination thereof, so 930
pledged and required to pay debt charges on obligations, to 931

provide any credit enhancement facilities or to fund, or to fund 932
or replenish reserves, or any combination thereof, shall be paid 933
by the county or bureau at the times, in the amounts, and to 934
such payee, including, without limitation, a corporate trustee 935
or paying agent, to which the board of county commissioners and 936
bureau agree with respect to net lodging tax proceeds and to 937
which the board of county commissioners agree with respect to 938
incremental sales tax growth or tourism development district 939
revenues. 940

(F) Notwithstanding any other provision of law, a host 941
municipal corporation may agree to make available to any person, 942
on such terms and conditions to which it may determine and 943
agree, and any person may use, net tourism development district 944
revenues, or any part or portion thereof, to fund or pay, or to 945
reimburse other persons for funding or payment of, project 946
costs, including, without limitation, the payment of debt 947
charges on obligations and the funding, and funding and 948
replenishing reserves for that purpose, or, subject to annual 949
appropriation, to pay, or to reimburse other persons for payment 950
of maintenance and repair costs, and the host municipal 951
corporation may pledge net tourism development district 952
revenues, or any part or portion thereof, to the payment of debt 953
charges on obligations and to fund and replenish reserves for 954
that purpose and may provide credit enhancement facilities. The 955
lien of any such pledge shall be effective against all persons 956
when it is made, without the requirement for the filing of any 957
notice, and any net tourism development district revenues so 958
pledged and required to pay debt charges on obligations or to 959
fund and replenish reserves shall be paid by the host municipal 960
corporation at the times, in the amounts, and to such payee, 961
including, without limitation, a corporate trustee or paying 962

agent, to which the host municipal corporation agrees. 963

(G) Notwithstanding any other provision of law, an 964
eligible transit authority may agree to make available, on such 965
terms and conditions to which it may determine and agree, to any 966
person, and any person may use, incremental sales tax growth and 967
tourism development district revenues, or any part or portion or 968
combination thereof, to fund or pay, or to reimburse other 969
persons for funding or payment of, project costs, including, 970
without limitation, the payment of debt charges on obligations 971
and the funding and replenishing of reserves for that purpose, 972
or, subject to annual appropriation, to pay, or to reimburse any 973
other person for payment of, maintenance and repair costs, and 974
the eligible transit authority may pledge incremental sales tax 975
growth and tourism development district revenues, or any part or 976
portion or combination thereof, to the payment of debt charges 977
on obligations and the funding and replenishing of reserves for 978
that purpose. The lien of any such pledge shall be effective 979
against all persons when it is made, without the requirement for 980
the filing of any notice, and any incremental sales tax growth 981
and tourism development district revenues, or any part or 982
portion or combination thereof, so pledged and required to pay 983
debt charges on obligations or to fund and replenish reserves 984
shall be paid by the eligible transit authority at the times, in 985
the amounts, and to such payee, including, without limitation, a 986
corporate trustee or paying agent, to which the eligible transit 987
authority agrees. 988

(H) Except as provided herein with respect to agreements 989
for the payment or reimbursement of maintenance and repair 990
costs, if the term of an agreement made pursuant to division 991
(B), (E), (F), or (G) of this section extends beyond the end of 992
the fiscal year of the eligible county, eligible transit 993

authority, or host municipal corporation in which it is made, 994
the agreement shall be subject to section 5705.44 of the Revised 995
Code, and subject to the certification required by that section, 996
the amount due under any such agreement in each succeeding 997
fiscal year shall be included in the annual appropriation 998
measure of the eligible county, eligible transit authority, or 999
host municipal corporation for each such fiscal year as a fixed 1000
charge. The obligation of an eligible county, eligible transit 1001
authority, or host municipal corporation, and of each official 1002
thereof, to include the amount required to be paid in any such 1003
fiscal year in its annual appropriation measure as a fixed 1004
charge and to make such payments from and to the extent of the 1005
amounts so pledged, or agreed to be contributed or pledged, 1006
shall be a duty specially enjoined by law and resulting from an 1007
office, trust, or station under section 2731.01 of the Revised 1008
Code, enforceable by writ of mandamus. 1009

(I) (1) Each tourism facility and project constitutes a 1010
"port authority facility" within the meaning of division (D) of 1011
section 4582.01 and division (E) of section 4582.21 of the 1012
Revised Code, and a port authority may issue obligations under 1013
Chapter 4582. of the Revised Code, subject only to the 1014
procedures and requirements applicable to its issuance of 1015
revenue bonds as provided in division (A) (4) of section 4582.06 1016
of the Revised Code or of port authority revenue bonds as 1017
provided in division (A) (8) of section 4582.31 of the Revised 1018
Code. For the purpose of issuing any such obligations, any net 1019
lodging tax proceeds, net tourism development district revenues, 1020
amounts provided pursuant to any credit enhancement facilities, 1021
and revenue from any other tax pledged, assigned, or otherwise 1022
obligated to be contributed to the payment of the obligations 1023
shall be treated as revenues of the port authority for the 1024

purposes of division (A) (4) of section 4582.06 of the Revised Code and revenues, as defined in section 4582.21 of the Revised Code. Any obligations issued under division (I) (1) of this section shall be considered revenue bonds issued under division (A) (4) of section 4582.06 of the Revised Code or port authority revenue bonds issued under division (A) (8) of section 4582.31 and section 4582.48 of the Revised Code for all purposes. In addition to all other powers available to a port authority under this section or under Chapter 4582. of the Revised Code with respect to the issuance of or provision for the security for payment of debt charges on obligations, and with respect to any tourism facility or project, the port authority may take any of the actions contemplated by Chapter 4582. of the Revised Code, including, without limitation, any actions contemplated by section 4582.06, 4582.31, or 4582.47 of the Revised Code. Obligations issued by a port authority pursuant to division (I) (1) of this section shall be special obligations of the port authority and do not constitute bonded indebtedness, a general obligation, debt, or a pledge of the full faith and credit of the state, the port authority, or any other political subdivision of the state.

(2) Each tourism facility and project constitutes "community facilities" within the meaning of division (I) of section 349.01 of the Revised Code, and a new community authority may issue obligations pursuant to Chapter 349. of the Revised Code subject only to the procedures and requirements applicable to its issuance of bonds or notes as used in and pursuant to section 349.08 of the Revised Code. For the purpose of issuing any such obligations, net lodging tax proceeds, net tourism development district revenues, and revenue from any other tax pledged, assigned, or otherwise obligated to be

contributed to the payment of the obligations shall be treated 1056
as an income source, as defined in section 349.01 of the Revised 1057
Code. Any obligations issued under division (I)(2) of this 1058
section shall be considered bonds issued under section 349.08 of 1059
the Revised Code. In addition to all other powers available to a 1060
new community authority under division (I)(2) of this section or 1061
under Chapter 349. of the Revised Code with respect to the 1062
issuance of or provision for the security for payment of debt 1063
charges on obligations, and with respect to any tourism facility 1064
or project, the new community authority may take any of the 1065
actions contemplated by Chapter 349. of the Revised Code. 1066
Obligations issued by a new community authority pursuant to 1067
division (I)(2) of this section shall be special obligations of 1068
the new community authority and do not constitute bonded 1069
indebtedness, a general obligation, debt, or a pledge of the 1070
full faith and credit of the state, the new community authority, 1071
or any other political subdivision of the state. 1072

(J) Each project for which funding or payment of project 1073
costs is provided, in whole or in part, by the issuance of 1074
obligations secured by a pledge of net lodging tax proceeds or 1075
net tourism development district revenues, or both, and any 1076
agreement to provide credit enhancement facilities or to fund or 1077
pay, and the funding or payment of, such project costs and any 1078
maintenance and repair costs of the project from net lodging 1079
taxes and net tourism development district revenues, are hereby 1080
determined, regardless of the ownership, leasing, or use of the 1081
project by any person, to constitute implementing and 1082
participating in the development of sites and facilities within 1083
the meaning of Section 2p of Article VIII, Ohio Constitution, 1084
including division (D)(3) of that section, and any such 1085
obligations are hereby determined to be issued, and any such 1086

credit enhancement facilities and agreements to fund or pay, and 1087
funding and payment of, project costs and any maintenance and 1088
repair costs of the project, are determined to be made, under 1089
authority of Section 2p of Article VIII, Ohio Constitution, for 1090
and in furtherance of site and facility development purposes 1091
within the meaning of division (E) of that section, pursuant to 1092
provision made by law for the procedure for incurring and 1093
issuing obligations, separately or in combination with other 1094
obligations, and refunding, retiring, and evidencing 1095
obligations, and pursuant to division (F) of Section 2p of 1096
Article VIII, Ohio Constitution, such that provision for the 1097
payment of debt charges on the obligations, credit enhancement 1098
facilities, or both, the purposes and uses to which and the 1099
manner in which the proceeds of those obligations or credit 1100
enhancement facilities or money from other sources are to be or 1101
may be applied, and other implementation of those development 1102
purposes as referred to in this section, including the manner 1103
determined by an issuer to participate for those purposes, are 1104
not subject to Sections 4 and 6 of Article VIII, Ohio 1105
Constitution. 1106

No obligations may be issued under this section to fund or 1107
pay maintenance and repair costs. 1108

(K) No obligations may be issued under this section unless 1109
the issuer's fiscal officer determines that the net lodging tax 1110
proceeds, net tourism development district revenues, or both, 1111
pledged, assigned, or otherwise obligated to be contributed to 1112
the payment of debt charges on such obligations and all other 1113
obligations issued, outstanding and payable therefrom, are 1114
expected to be sufficient to pay all debt charges on all such 1115
obligations except to any extent that such debt charges are to 1116
be paid from proceeds of obligations or refunding obligations 1117

deposited or to be deposited into a pledged fund or account, 1118
including any reserve fund or account, or investment earnings 1119
thereon. 1120

(L) (1) A board of county commissioners shall not repeal, 1121
rescind, or reduce the levy of an existing lodging tax or the 1122
source of any other revenue to the extent revenue from that tax 1123
or source is pledged to the payment of debt charges on 1124
obligations, and any such lodging tax or other revenue source 1125
shall not be subject to repeal, rescission, or reduction by 1126
initiative, referendum, or subsequent enactment of legislation 1127
by the general assembly, so long as there remain outstanding any 1128
obligations as to which the payment of debt charges is secured 1129
by a pledge of the existing lodging tax or other revenue source. 1130

(2) The legislative authority of a host municipal 1131
corporation shall not repeal, rescind, or reduce the levy of any 1132
tax the proceeds of which constitute tourism development 1133
district revenues if its proceeds are pledged to the payment of 1134
debt charges on obligations, and any such tax shall not be 1135
subject to repeal, rescission, or reduction by initiative, 1136
referendum, or subsequent enactment of legislation by the 1137
general assembly, so long as there remain outstanding any 1138
obligations as to which the payment of debt charges is secured 1139
by a pledge of those net tourism development district revenues. 1140

(3) A transit authority shall not repeal, rescind, or 1141
reduce the levy of any tax the proceeds of which are pledged to 1142
the payment of debt charges on obligations, and any such tax 1143
shall not be subject to repeal, rescission, or reduction by 1144
initiative, referendum, or subsequent enactment of legislation 1145
by the general assembly, so long as there remain outstanding any 1146
obligations as to which the payment of debt charges is secured 1147

by the pledge of such tax proceeds. 1148

(M) A pledge, assignment, or other agreement to contribute 1149
net lodging tax proceeds or other revenues or credit enhancement 1150
facilities made by an eligible county under division (B) or (E) 1151
of this section; a pledge, assignment, or other agreement to 1152
contribute net tourism development district revenues or credit 1153
enhancement facilities made by a host municipality under 1154
division (B) or (F) of this section; and a pledge, assignment, 1155
or other agreement made by an eligible county or eligible 1156
transit authority or agreement to contribute revenue from taxes 1157
that constitute tourism development district revenues under 1158
division (B), (E), or (G) of this section, do not constitute 1159
bonded indebtedness, or indebtedness for the purposes of Chapter 1160
133. of the Revised Code, of an eligible county, eligible 1161
transit authority, or host municipal corporation. 1162

(N) The authority provided by this section is supplemental 1163
to, and is not intended to limit in any way, any legal authority 1164
that a cooperating party or any other person may have under any 1165
other provision of law. 1166

Sec. 311.29. (A) As used in this section: 1167

(1) "Chartered nonpublic school" has the same meaning 1168
defined in section 3310.01 of the Revised Code. 1169

(2) "Chautauqua assembly" has the same meaning as in 1170
section 4511.90 of the Revised Code. 1171

(3) "Community preventative education program" has the 1172
meaning defined in division (D) of section 2981.13 of the 1173
Revised Code. 1174

(4) "Community school" means a community school 1175
established under Chapter 3314. of the Revised Code. 1176

(B) The sheriff may, from time to time, enter into 1177
contracts with any municipal corporation, township, township 1178
police district, joint police district, metropolitan housing 1179
authority, port authority, water or sewer district, school 1180
district, community school governing authority, library 1181
district, health district, park district created pursuant to 1182
section 511.18 or 1545.01 of the Revised Code, soil and water 1183
conservation district, water conservancy district, or other 1184
taxing district or with the board of county commissioners of any 1185
contiguous county with the concurrence of the sheriff of the 1186
other county, and such subdivisions, authorities, and counties 1187
may enter into agreements with the sheriff pursuant to which the 1188
sheriff undertakes and is authorized by the contracting 1189
subdivision, authority, or county to perform any police 1190
function, exercise any police power, or render any police 1191
service in behalf of the contracting subdivision, authority, or 1192
county, or its legislative authority, that the subdivision, 1193
authority, or county, or its legislative authority, may perform, 1194
exercise, or render. 1195

Upon the execution of an agreement under this division and 1196
within the limitations prescribed by it, the sheriff may 1197
exercise the same powers as the contracting subdivision, 1198
authority, or county possesses with respect to such policing 1199
that by the agreement the sheriff undertakes to perform or 1200
render, and all powers necessary or incidental thereto, as amply 1201
as such powers are possessed and exercised by the contracting 1202
subdivision, authority, or county directly. 1203

Any agreement authorized by division (A), (B), or (C) of 1204
this section shall not suspend the possession by a contracting 1205
subdivision, authority, or county of any police power performed 1206
or exercised or police service rendered in pursuance to the 1207

agreement nor limit the authority of the sheriff. 1208

(C) The sheriff may enter into contracts with any 1209
Chautauqua assembly that has grounds located within the county, 1210
and the Chautauqua assembly may enter into agreements with the 1211
sheriff pursuant to which the sheriff undertakes to perform any 1212
police function, exercise any police power, or render any police 1213
service upon the grounds of the Chautauqua assembly that the 1214
sheriff is authorized by law to perform, exercise, or render in 1215
any other part of the county within the sheriff's territorial 1216
jurisdiction. Upon the execution of an agreement under this 1217
division, the sheriff may, within the limitations prescribed by 1218
the agreement, exercise such powers with respect to such 1219
policing upon the grounds of the Chautauqua assembly, provided 1220
that any limitation contained in the agreement shall not be 1221
construed to limit the authority of the sheriff. 1222

(D) Contracts entered into under division (A), (B), (C), 1223
or (F) of this section shall provide for the reimbursement of 1224
the county for the costs incurred by the sheriff for such 1225
policing including, but not limited to, the salaries of deputy 1226
sheriffs assigned to such policing, the current costs of funding 1227
retirement pensions and of providing workers' compensation, the 1228
cost of training, and the cost of equipment and supplies used in 1229
such policing, to the extent that such equipment and supplies 1230
are not directly furnished by the contracting subdivision, 1231
authority, county, or Chautauqua assembly. Each such contract 1232
shall provide for the ascertainment of such costs and shall be 1233
of any duration, not in excess of four years, and may contain 1234
any other terms that may be agreed upon. All payments pursuant 1235
to any such contract in reimbursement of the costs of such 1236
policing shall be made to the treasurer of the county to be 1237
credited to a special fund to be known as the "sheriff's 1238

policing revolving fund," hereby created. Any moneys coming into 1239
the fund shall be used for the purposes provided in divisions 1240
(A) to (D) and (F) of this section and paid out on vouchers by 1241
the county commissioners as other funds coming into their 1242
possession. Any moneys credited to the fund and not obligated at 1243
the termination of the contract shall be credited to the county 1244
general fund. 1245

The sheriff shall assign the number of deputies as may be 1246
provided for in any contract made pursuant to division (A), (B), 1247
(C), or (F) of this section. The number of deputies regularly 1248
assigned to such policing shall be in addition to and an 1249
enlargement of the sheriff's regular number of deputies. Nothing 1250
in divisions (A) to (D) or (F) of this section shall preclude 1251
the sheriff from temporarily increasing or decreasing the 1252
deputies so assigned as emergencies indicate a need for shifting 1253
assignments to the extent provided by the contracts. 1254

All such deputies shall have the same powers and duties, 1255
the same qualifications, and be appointed and paid and receive 1256
the same benefits and provisions and be governed by the same 1257
laws as all other deputy sheriffs. 1258

Contracts under division (A), (B), (C), or (F) of this 1259
section may be entered into jointly with the board of county 1260
commissioners, and sections 307.14 to 307.19 of the Revised Code 1261
apply to this section insofar as they may be applicable. 1262

(E) (1) As used in division (E) of this section: 1263

(a) "Ohio prisoner" has the same meaning as in section 1264
5120.64 of the Revised Code. 1265

(b) "Out-of-state prisoner" and "private contractor" have 1266
the same meanings as in section 9.07 of the Revised Code. 1267

(2) The sheriff may enter into a contract with a private person or entity for the return of Ohio prisoners who are the responsibility of the sheriff from outside of this state to a location in this state specified by the sheriff, if there are adequate funds appropriated by the board of county commissioners and there is a certification pursuant to division (D) of section 5705.41 of the Revised Code that the funds are available for this purpose. A contract entered into under this division is within the coverage of section 325.07 of the Revised Code. If a sheriff enters into a contract as described in this division, subject to division (E) (3) of this section, the private person or entity in accordance with the contract may return Ohio prisoners from outside of this state to locations in this state specified by the sheriff. A contract entered into under this division shall include all of the following:

(a) Specific provisions that assign the responsibility for costs related to medical care of prisoners while they are being returned that is not covered by insurance of the private person or entity;

(b) Specific provisions that set forth the number of days, not exceeding ten, within which the private person or entity, after it receives the prisoner in the other state, must deliver the prisoner to the location in this state specified by the sheriff, subject to the exceptions adopted as described in division (E) (2) (c) of this section;

(c) Any exceptions to the specified number of days for delivery specified as described in division (E) (2) (b) of this section;

(d) A requirement that the private person or entity immediately report all escapes of prisoners who are being

returned to this state, and the apprehension of all prisoners 1298
who are being returned and who have escaped, to the sheriff and 1299
to the local law enforcement agency of this state or another 1300
state that has jurisdiction over the place at which the escape 1301
occurs; 1302

(e) A schedule of fines that the sheriff shall impose upon 1303
the private person or entity if the private person or entity 1304
fails to perform its contractual duties, and a requirement that, 1305
if the private person or entity fails to perform its contractual 1306
duties, the sheriff shall impose a fine on the private person or 1307
entity from the schedule of fines and, in addition, may exercise 1308
any other rights the sheriff has under the contract. 1309

(f) If the contract is entered into on or after the 1310
effective date of the rules adopted by the department of 1311
rehabilitation and correction under section 5120.64 of the 1312
Revised Code, specific provisions that comport with all 1313
applicable standards that are contained in those rules. 1314

(3) If the private person or entity that enters into the 1315
contract fails to perform its contractual duties, the sheriff 1316
shall impose upon the private person or entity a fine from the 1317
schedule, the money paid in satisfaction of the fine shall be 1318
paid into the county treasury, and the sheriff may exercise any 1319
other rights the sheriff has under the contract. If a fine is 1320
imposed under this division, the sheriff may reduce the payment 1321
owed to the private person or entity pursuant to any invoice in 1322
the amount of the fine. 1323

(4) Upon the effective date of the rules adopted by the 1324
department of rehabilitation and correction under section 1325
5120.64 of the Revised Code, notwithstanding the existence of a 1326
contract entered into under division (E) (2) of this section, in 1327

no case shall the private person or entity that is a party to 1328
the contract return Ohio prisoners from outside of this state 1329
into this state for a sheriff unless the private person or 1330
entity complies with all applicable standards that are contained 1331
in the rules. 1332

(5) Divisions (E) (1) to (4) of this section do not apply 1333
regarding any out-of-state prisoner who is brought into this 1334
state to be housed pursuant to section 9.07 of the Revised Code 1335
in a correctional facility in this state that is managed and 1336
operated by a private contractor. 1337

(F) (1) A sheriff may enter into contracts with a chartered 1338
nonpublic school, located in the sheriff's territorial 1339
jurisdiction, to provide community preventive education 1340
programs. 1341

(2) A sheriff may enter into contracts with a private 1342
institution of higher education, located in the sheriff's 1343
territorial jurisdiction, to provide police services. 1344

Under these contracts, the sheriff may undertake to 1345
perform any police function, exercise any police power, or 1346
render any police service upon the grounds of the chartered 1347
nonpublic school or private institution of higher education that 1348
the sheriff is authorized by law to perform, exercise, or render 1349
in any other part of the county within the sheriff's territorial 1350
jurisdiction. Upon the execution of a contract under this 1351
division, the sheriff may, within the limitations prescribed by 1352
the contract, exercise such powers with respect to such policing 1353
provided that any limitation contained in the contract shall not 1354
be construed to limit the authority of the sheriff. 1355

(G) A sheriff may enter into contracts with a county court 1356

or a municipal court located in the sheriff's territorial 1357
jurisdiction for the transportation of persons between the 1358
county jail and a county court or municipal court. Each contract 1359
shall provide for the costs of providing transportation services 1360
from the county jail to the court and shall not apply to a 1361
period in excess of four years. 1362

Sec. 1901.32. (A) The bailiffs and deputy bailiffs of a 1363
municipal court shall be provided for, and their duties are, as 1364
follows: 1365

(1) Except for the Hamilton county municipal court, the 1366
court shall appoint a bailiff who shall receive the annual 1367
compensation that the court prescribes payable in either 1368
biweekly installments or semimonthly installments, as determined 1369
by the payroll administrator, from the same sources and in the 1370
same manner as provided in section 1901.11 of the Revised Code. 1371
The court may provide that the chief of police of the municipal 1372
corporation or a member of the police force be appointed by the 1373
court to be the bailiff of the court. Before entering upon the 1374
duties of office, the bailiff shall take an oath to faithfully 1375
perform the duties of the office and shall give a bond of not 1376
less than three thousand dollars, as the legislative authority 1377
prescribes, conditioned for the faithful performance of the 1378
duties of chief bailiff. 1379

(2) Except for the Hamilton county municipal court, deputy 1380
bailiffs may be appointed by the court. Deputy bailiffs shall 1381
receive the compensation payable in semimonthly installments out 1382
of the city treasury that the court prescribes, except that the 1383
compensation of deputy bailiffs in a county-operated municipal 1384
court shall be paid out of the treasury of the county in which 1385
the court is located. Each deputy bailiff shall give a bond in 1386

an amount not less than one thousand dollars, and, when so 1387
qualified, may perform the duties pertaining to the office of 1388
chief bailiff of the court. 1389

(3) The bailiff and all deputy bailiffs of the Hamilton 1390
county municipal court shall be appointed by the clerk and shall 1391
receive the compensation payable in semimonthly installments out 1392
of the treasury of Hamilton county that the clerk prescribes. 1393
Each judge of the Hamilton county municipal court may appoint a 1394
courtroom bailiff, each of whom shall receive the compensation 1395
payable in semimonthly installments out of the treasury of 1396
Hamilton county that the court prescribes. 1397

(4) The legislative authority may purchase motor vehicles 1398
for the use of the bailiffs and deputy bailiffs as the court 1399
determines they need to perform the duties of their office. All 1400
expenses, maintenance, and upkeep of the vehicles shall be paid 1401
by the legislative authority upon approval by the court. Any 1402
allowances, costs, and expenses for the operation of private 1403
motor vehicles by bailiffs and deputy bailiffs for official 1404
duties, including the cost of oil, gasoline, and maintenance, 1405
shall be prescribed by the court and, subject to the approval of 1406
the legislative authority, shall be paid from the city treasury, 1407
except that the allowances, costs, and expenses for the bailiffs 1408
and deputy bailiffs of a county-operated municipal court shall 1409
be paid from the treasury of the county in which the court is 1410
located. 1411

(5) Every police officer of any municipal corporation and 1412
police constable of a township within the territory of the court 1413
is ex officio a deputy bailiff of the court in and for the 1414
municipal corporation or township in which commissioned as a 1415
police officer or police constable, and shall perform any duties 1416

in respect to cases within the officer's or constable's 1417
jurisdiction that are required by a judge of the court, or by 1418
the clerk or a bailiff or deputy bailiff of the court, without 1419
additional compensation. 1420

(6) In ~~Putnam county~~, in addition to the persons who are 1421
ex officio deputy bailiffs under division (A) (5) of this 1422
section, every deputy sheriff of ~~Putnam~~ a county is ex officio a 1423
deputy bailiff of ~~the Putnam county~~ a municipal court within the 1424
county and shall perform without additional compensation any 1425
duties in respect to cases within the ~~deputy sheriff's court's~~ 1426
jurisdiction that are required by a judge of the court, by the 1427
clerk of the court, or by a bailiff or deputy bailiff of the 1428
court. 1429

(7) The bailiff and deputy bailiffs shall perform for the 1430
court services similar to those performed by the sheriff for the 1431
court of common pleas and shall perform any other duties that 1432
are requested by rule of court. 1433

The bailiff or deputy bailiff may administer oaths to 1434
witnesses and jurors and receive verdicts in the same manner and 1435
form and to the same extent as the clerk or deputy clerks of the 1436
court. The bailiff may approve all undertakings and bonds given 1437
in actions of replevin and all redelivery bonds in attachments. 1438

(B) In the Cleveland municipal court, the chief clerks and 1439
all deputy clerks are in the classified civil service of the 1440
city of Cleveland. The clerk, the chief deputy clerks, the 1441
probation officers, one private secretary, one personal 1442
stenographer to the clerk, and one personal bailiff to each 1443
judge are in the unclassified civil service of the city of 1444
Cleveland. Upon demand of the clerk, the civil service 1445
commission of the city of Cleveland shall certify a list of 1446

those eligible for the position of deputy clerk. From the list, 1447
the clerk shall designate chief clerks and the number of deputy 1448
clerks that the legislative authority determines are necessary. 1449

Except as otherwise provided in this division, the 1450
bailiff, chief deputy bailiffs, and all deputy bailiffs of the 1451
Cleveland municipal court appointed after January 1, 1968, and 1452
the chief housing specialist, housing specialists, and housing 1453
division referees of the housing division of the Cleveland 1454
municipal court appointed under section 1901.331 of the Revised 1455
Code are in the unclassified civil service of the city of 1456
Cleveland. All deputy bailiffs of the housing division of the 1457
Cleveland municipal court appointed pursuant to that section are 1458
in the classified civil service of the city of Cleveland. Upon 1459
the demand of the judge of the housing division of the Cleveland 1460
municipal court, the civil service commission of the city of 1461
Cleveland shall certify a list of those eligible for the 1462
position of deputy bailiff of the housing division. From the 1463
list, the judge of the housing division shall designate the 1464
number of deputy bailiffs that the judge determines are 1465
necessary. 1466

The chief deputy clerks, the chief clerks, and all other 1467
deputy clerks of the Cleveland municipal court shall receive the 1468
compensation that the clerk prescribes. Except as provided in 1469
division (A) (4) (a) of section 1901.331 of the Revised Code with 1470
respect to officers and employees of the housing division of the 1471
Cleveland municipal court, the bailiff, all deputy bailiffs, and 1472
assignment room personnel of the Cleveland municipal court shall 1473
receive the compensation that the court prescribes. 1474

Any appointee under sections 1901.01 to 1901.37 of the 1475
Revised Code may be dismissed or discharged by the same power 1476

that appointed the appointee. In the case of the removal of any 1477
civil service appointee under those sections, an appeal may be 1478
taken from the decision of the civil service commission to the 1479
court of common pleas of Cuyahoga county to determine the 1480
sufficiency of the cause of removal. The appeal shall be taken 1481
within ten days of the finding of the commission. 1482

In the Cleveland municipal court, the presiding judge may 1483
appoint on a full-time, per diem, or contractual basis any 1484
official court reporters for the civil branch of the court that 1485
the business of the court requires. The compensation of official 1486
court reporters shall be determined by the presiding judge of 1487
the court. The compensation shall be payable from the city 1488
treasury and from the treasury of Cuyahoga county in the same 1489
proportion as designated in section 1901.11 of the Revised Code 1490
for the payment of compensation of municipal judges. In every 1491
trial in which the services of a court reporter so appointed are 1492
requested by the judge, any party, or the attorney for any 1493
party, there shall be taxed for each day's services of the court 1494
reporter a fee in the same amount as may be taxed for similar 1495
services in the court of common pleas under section 2301.21 of 1496
the Revised Code, to be collected as other costs in the case. 1497
The fees so collected shall be paid quarterly by the clerk into 1498
the city treasury and the treasury of Cuyahoga county in the 1499
same proportion as the compensation for the court reporters is 1500
paid from the city and county treasuries and shall be credited 1501
to the general funds of the city and county treasuries. 1502

(C) In the Hamilton county municipal court, all employees, 1503
including the bailiff, deputy bailiff, and courtroom bailiffs, 1504
are in the unclassified civil service. 1505

Sec. 1901.321. A municipal court may enter into contracts 1506

with a county sheriff whose territorial jurisdiction includes 1507
the municipal court for the transportation of persons between 1508
the county jail and the municipal court. Each contract shall 1509
provide for the costs of providing transportation services from 1510
the county jail to the court and shall not apply to a period in 1511
excess of four years. 1512

Sec. 1907.53. (A) (1) Each judge of a county court may 1513
appoint a bailiff on a full-time or part-time basis. The bailiff 1514
shall receive compensation as prescribed by the appointing 1515
judge, and the compensation is payable in semimonthly 1516
installments from the treasury of the county or other authorized 1517
fund. Before entering upon the duties of the office, a bailiff 1518
shall take an oath to faithfully perform those duties and shall 1519
give a bond of not less than three thousand dollars, as the 1520
appointing judge prescribes, conditioned on the faithful 1521
performance of the duties as bailiff. 1522

(2) The board of county commissioners may purchase motor 1523
vehicles for the use of the bailiff that the court determines 1524
necessary to perform the duties of the office. The board, upon 1525
approval by the court, shall pay all expenses, maintenance, and 1526
upkeep of the vehicles from the county treasury or other 1527
authorized fund. Any allowances, costs, and expenses for the 1528
operation of private motor vehicles by the bailiffs for official 1529
duties, including the cost of oil, gasoline, and maintenance, 1530
shall be prescribed by the court and subject to the approval of 1531
the board and shall be paid from the county treasury or other 1532
authorized fund. 1533

(B) (1) In a county court district in which no bailiff is 1534
appointed pursuant to division (A) (1) of this section, every 1535
deputy sheriff of the county, every police officer of a 1536

municipal corporation within the jurisdiction of the court, 1537
every member of a township or joint police district police 1538
force, and every police constable of a township within the 1539
county court district is ex officio a bailiff of the court in 1540
and for the county, municipal corporation, or township within 1541
which the deputy sheriff, police officer, police force member, 1542
or police constable is commissioned and shall perform, in 1543
respect to cases within that jurisdiction and without additional 1544
compensation, any duties that are required by a judge of the 1545
court or by the clerk of the court. In a county court in which a 1546
bailiff is appointed pursuant to division (A) (1) of this 1547
section, every deputy sheriff of the county is ex officio a 1548
bailiff of the county court, but shall not perform county court 1549
services similar to those performed by the sheriff for the court 1550
of common pleas unless those services are requested by the 1551
court. 1552

(2) At the request of a county court judge, a deputy 1553
sheriff or constable shall attend the county court while a trial 1554
is in progress. 1555

(C) (1) A-Except as provided in division (B) (1) of this 1556
section, a bailiff and an ex officio bailiff shall perform for 1557
the county court services similar to those performed by the 1558
sheriff for the court of common pleas and shall perform any 1559
other duties that are required by rule of court. 1560

(2) The bailiff may administer oaths to witnesses and 1561
jurors and receive verdicts in the same manner and form and to 1562
the same extent as the clerk or deputy clerks of the county 1563
court. The bailiff may approve all undertakings and bonds given 1564
in actions of replevin and all redelivery bonds in attachments. 1565

(D) Bailiffs and deputy bailiffs are in the unclassified 1566

civil service. 1567

Sec. 1907.531. A county court may enter into contracts 1568
with a county sheriff whose territorial jurisdiction includes 1569
the court for the transportation of persons between the county 1570
jail and the county court. Each contract shall provide for the 1571
costs of providing transportation services from the county jail 1572
to the court and shall not apply to a period in excess of four 1573
years. 1574

Sec. 3309.374. (A) Until December 31, 2017, the school 1575
employees retirement board shall annually increase each 1576
allowance, pension, or benefit payable under this chapter by 1577
three per cent. 1578

(B) Effective January 1, 2018, the retirement board may 1579
annually increase each allowance, pension, or benefit payable 1580
under this chapter by the percentage increase, if any, in the 1581
consumer price index, not to exceed two and one-half per cent, 1582
as determined by the United States bureau of labor statistics 1583
(U.S. city average for urban wage earners and clerical workers: 1584
"all items 1982-84=100") for the twelve-month period ending on 1585
the thirtieth day of June of the immediately preceding calendar 1586
year. No increase shall be made for a period in which the 1587
consumer price index did not increase. 1588

(C) The first increase is payable to all persons becoming 1589
eligible after June 30, 1971, upon such persons receiving an 1590
allowance, pension, or benefit for twelve months, except that a 1591
recipient of an allowance, pension, or benefit that commences on 1592
or after January 1, 2018, is eligible for an increase under 1593
division (B) of this section on and after the number of 1594
anniversaries of the allowance, pension, or benefit determined 1595
by the retirement board. 1596

The increased amount is payable for the ensuing twelve- 1597
month period or until the next increase is granted under this 1598
section, whichever is later. Subsequent increases shall be 1599
determined from the date of the first increase paid to the 1600
former member in the case of an allowance being paid a 1601
beneficiary under an option, or from the date of the first 1602
increase to the survivor first receiving an allowance or benefit 1603
in the case of an allowance or benefit being paid to the 1604
subsequent survivors of the former member. 1605

The date of the first increase under this section becomes 1606
the anniversary date for any future increases. 1607

(D) The allowance or benefit used in the first calculation 1608
of an increase under this section shall remain as the base for 1609
all future increases, unless a new base is established. Any 1610
increase resulting from payment of a recalculated benefit under 1611
Section 3 of Substitute Senate Bill No. 270 of the 123rd general 1612
assembly shall be included in the calculation of future 1613
increases under this section. 1614

(E) If payment of a portion of a benefit is made to an 1615
alternate payee under section 3309.671 of the Revised Code, 1616
increases under this section granted while the order is in 1617
effect shall be apportioned between the alternate payee and the 1618
retirant or disability benefit recipient in the same proportion 1619
that the amount being paid to the alternate payee bears to the 1620
amount paid to the retirant or disability benefit recipient. 1621

If payment of a portion of a benefit is made to one or 1622
more beneficiaries under "plan F" under division (B) (3) (e) of 1623
section 3309.46 of the Revised Code, each increase under this 1624
section granted while the plan of payment is in effect shall be 1625
divided among the designated beneficiaries in accordance with 1626

the portion each beneficiary has been allocated. 1627

(F) No allowance, pension, or benefit payable under this 1628
chapter shall exceed the limit established by section 415 of the 1629
"Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 415, 1630
as amended. 1631

(G) Before granting an increase under division (B) of this 1632
section, the retirement board may adjust the percentage of any 1633
increase if the board's actuary, in its annual actuarial 1634
valuation required by section 3309.21 of the Revised Code, or in 1635
other evaluations conducted under that section, determines that 1636
an adjustment does not materially impair the fiscal integrity of 1637
the retirement system or is necessary to preserve the fiscal 1638
integrity of the retirement system. 1639

(H) The retirement board shall make all rules necessary to 1640
carry out this section. 1641

Sec. 3318.39. (A) The 1:1 school facilities option program 1642
is hereby established. Under the program, the Ohio facilities 1643
construction commission shall provide state funds to assist 1644
eligible school districts in constructing, acquiring, 1645
reconstructing, or making additions or repairs to any feature of 1646
a classroom facility that meets the design standards of the 1647
commission in lieu of that district participating in the 1648
classroom facilities assistance program under sections 3318.01 1649
to 3318.20 of the Revised Code, in the case of a city, exempted 1650
village, or local school district, or sections 3318.40 to 1651
3318.45 of the Revised Code, in the case of a joint vocational 1652
school district. 1653

For purposes of this program, an eligible school district 1654
is either of the following: 1655

(1) A city, exempted village, or local school district that has not entered into an agreement for any program under this chapter, except for emergency assistance under section 3318.351 of the Revised Code, prior to the effective date of this section. A district that received partial assistance prior to May 20, 1997, and can qualify for assistance under division (B) (2) of section 3318.04 of the Revised Code shall not be eligible for assistance under this section. 1656
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(2) A joint vocational school district that has not entered into an agreement for any program under this chapter prior to the effective date of this section. 1664
1665
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An eligible school district may avail itself of the option provided under this section only at the time it becomes eligible for assistance under the classroom facilities assistance program in accordance with the annual percentile ranking of districts under section 3318.011 or 3318.42 of the Revised Code. 1667
1668
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(B) (1) The commission, at the request of a school district that meets the criteria set forth in division (A) of this section, shall assess the current conditions of the classroom facilities of that school district. Based on the results of the assessment, the commission shall determine the scope of the entire project, the basic project cost of the school district's classroom facilities needs, and the state's portion of the total project if the school district were to receive assistance under sections 3318.01 to 3318.20 of the Revised Code, in the case of a city, exempted village, or local school district, or sections 3318.40 to 3318.45 of the Revised Code, in the case of a joint vocational school district. 1672
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(2) A district that opts to receive assistance under this section shall be eligible to receive state funds in the amount 1684
1685

of up to the greater of one million dollars or ten per cent of 1686
the state's share of the total project cost determined under 1687
division (B)(1) of this section. However, a district may choose 1688
to receive less than the maximum amount of state funds for which 1689
it is eligible under this division. 1690

(3) A district that opts to receive assistance under this 1691
section shall match the amount of state funds it receives on a 1692
one-to-one basis. A district may generate the school district 1693
funds for its match using any lawful manner. 1694

(C) The commission shall adopt guidelines and procedures 1695
for the administration of the program. The guidelines shall 1696
include the following: 1697

(1) A requirement that, in order to participate in the 1698
program, the district's board of education must approve 1699
participation by an affirmative vote of not less than four- 1700
fifths of the board's full membership; 1701

(2) The application process for districts; 1702

(3) A requirement that, in order to participate in the 1703
program, the district shall provide a share that is at least 1704
equal to the amount of the state assistance provided under this 1705
section. 1706

(D) If a district participates in the program established 1707
under this section, that district shall not have another project 1708
under sections 3318.01 to 3318.20 of the Revised Code, in the 1709
case of a city, exempted village, or local school district, or 1710
sections 3318.40 to 3318.45 of the Revised Code, in the case of 1711
a joint vocational school district, conditionally approved until 1712
the expiration of twenty years after the date the district 1713
enters into an agreement with the commission for assistance 1714

under this section. 1715

Sec. 3333.051. (A) The chancellor of higher education 1716
shall establish a program under which a community college 1717
established under Chapter 3354., technical college established 1718
under Chapter 3357., or state community college established 1719
under Chapter 3358. of the Revised Code may apply to the 1720
chancellor for authorization to offer applied bachelor's degree 1721
programs. 1722

The chancellor may approve programs under this section 1723
that demonstrate all of the following: 1724

(1) Evidence of an agreement between the college and a 1725
regional business or industry to train students in an in-demand 1726
field and to employ students upon their successful completion of 1727
the program; 1728

(2) That the workforce need of the regional business or 1729
industry is in an in-demand field with long-term sustainability 1730
based upon data provided by the governor's office of workforce 1731
transformation; 1732

(3) Supporting data that identifies the specific workforce 1733
need the program will address; 1734

(4) The absence of a bachelor's degree program that meets 1735
the workforce need addressed by the proposed program that is 1736
offered by a state university or private college or university; 1737

(5) Willingness of an industry partner to offer workplace- 1738
based learning and employment opportunities to students enrolled 1739
in the proposed program. 1740

~~(B) The chancellor may approve a program under this 1741
section that does not meet the criteria described in division 1742~~

~~(A) of this section, if the program clearly demonstrates a
unique approach, as determined by the chancellor, to benefit the
state's system of higher education or the state of Ohio.~~

~~(C)~~ Before approving a program under this section, the
chancellor shall consult with the governor's office of workforce
transformation, the inter-university council of Ohio, the Ohio
association of community colleges, and the association of
independent colleges and universities of Ohio, or any successor
to those organizations.

~~(D)~~ (C) As used in this section:

(1) "Applied bachelor's degree" means a bachelor's degree
that is both of the following:

(a) Specifically designed for an individual who holds an
associate of applied science degree, or its equivalent, in order
to maximize application of the individual's technical course
credits toward the bachelor's degree;

(b) Based on curriculum that incorporates both theoretical
and applied knowledge and skills in a specific technical field.

(2) "Private college or university" means a nonprofit
institution that holds a certificate of authorization pursuant
to Chapter 1713. of the Revised Code.

(3) "State university" has the same meaning as in section
3345.011 of the Revised Code.

Sec. 5595.04. The governing board of a regional
transportation improvement project may do any of the following:

(A) Make and enter into all contracts and agreements
necessary or incidental to the performance of its functions and
the execution of its powers under this chapter and in accordance

with the cooperative agreement. The procuring of goods and 1771
awarding of contracts with a cost in excess of fifty thousand 1772
dollars shall be done in accordance with the competitive bidding 1773
procedures established for boards of county commissioners by 1774
sections 307.86 to 307.91 of the Revised Code. 1775

(B) Sue and be sued in its own name, plead and be 1776
impleaded, provided any actions against the governing board or 1777
the regional transportation improvement project shall be brought 1778
in the court of common pleas of a county that is a party to the 1779
cooperative agreement or in the court of common pleas of the 1780
county in which the cause of action arose, and all summonses, 1781
exceptions, and notices shall be served on the governing board 1782
by leaving a copy thereof at its principal office with a member 1783
of the governing board or an employee or agent thereof; 1784

(C) Employ or retain persons as are necessary in the 1785
judgment of the governing board to carry out the project, and 1786
fix their compensation; 1787

(D) Acquire by purchase, lease, lease-purchase, lease with 1788
option to purchase, or otherwise any property necessary, 1789
convenient, or proper for the construction, maintenance, repair, 1790
or operation of one or more transportation improvements. The 1791
governing board may pledge net revenues, to the extent permitted 1792
by this chapter with respect to bonds, to secure payments to be 1793
paid by the governing board under such a lease, lease-purchase 1794
agreement, or lease with option to purchase. Title to real and 1795
personal property shall be held in the name of the governing 1796
board. The governing board is not authorized to acquire property 1797
by appropriation. 1798

(E) Issue securities to pay for the costs of 1799
transportation improvements pursuant to section 5595.05 of the 1800

Revised Code; 1801

(F) If the regional transportation project was undertaken 1802
pursuant to section 5595.02 of the Revised Code before the 1803
effective date of the amendment of this section by S.B. 8 of the 1804
132nd general assembly, create a transportation financing 1805
district and declare improvements to parcels within the district 1806
to be a public purpose and exempt from taxation as provided 1807
under sections 5709.48 to 5709.50 of the Revised Code. 1808

Sec. 5595.13. A regional transportation improvement 1809
project and its governing board are dissolved by operation of 1810
law on the date specified in the cooperative agreement. The 1811
governing board shall fulfill all contractual duties assumed by 1812
the board and repay all bonds issued by the board before that 1813
date. Upon dissolution of the regional transportation 1814
improvement project, the boards of county commissioners that 1815
created the regional transportation improvement project shall 1816
assume title to all real and personal property acquired by the 1817
board in the fulfillment of its duties under this chapter. The 1818
property shall be divided and distributed in accordance with the 1819
cooperative agreement. Unless otherwise provided by contract, 1820
pledges of revenue to the governing board from the state or a 1821
political subdivision or taxing unit shall terminate by 1822
operation of law upon the dissolution of the regional 1823
transportation improvement project. ~~Unless~~ Except as otherwise 1824
provided in ~~the cooperative agreement~~ section 5709.50 of the 1825
Revised Code with respect to any incidental surplus in the 1826
regional transportation improvement project fund, unencumbered 1827
funds held by the governing board on the date the regional 1828
transportation improvement ~~district~~ project is dissolved shall 1829
be ~~proportionally~~ distributed by the county treasurer of the 1830
most populous participating county as provided in the 1831

cooperative agreement or, if the cooperative agreement does not 1832
provide for the distribution of funds after the dissolution of 1833
the project, to the state and ~~each to political subdivision~~ 1834
subdivisions and taxing unit units that pledged revenue to the 1835
project in proportions deemed equitable by the county treasurer 1836
based on the ratio ~~that the amount of funds~~ contributed by the 1837
state, ~~political subdivision, or taxing unit~~ bears to the total 1838
~~amount contributed by the state and all political subdivisions,~~ 1839
and the taxing units over the full duration of the project. 1840

Sec. 5709.48. (A) As used in this section, ~~"regional":~~ 1841

(1) "Regional transportation improvement project" has the 1842
same meaning as in section 5595.01 of the Revised Code. 1843

(2) "Improvements" means the increase in the assessed 1844
value of any real property that would first appear on the tax 1845
list and duplicate of real and public utility property after the 1846
effective date of the resolution adopted under this section were 1847
it not for the exemption granted by that resolution. 1848

(B) For the purposes described in division (A) of section 1849
5595.06 of the Revised Code, ~~the boards of county commissioners~~ 1850
~~of one or more counties that are participants in governing board~~ 1851
of a regional transportation improvement project that was 1852
undertaken pursuant to section 5595.02 of the Revised Code 1853
before the effective date of the amendment of this section by 1854
S.B. 8 of the 132nd general assembly may, by resolution, create 1855
a transportation financing district and declare improvements to 1856
parcels within the district to be a public purpose and exempt 1857
from taxation. 1858

(C) A transportation financing district may include 1859
territory in more than one county as long as each such county is 1860

a ~~party to the resolution creating the district and a~~ 1861
participant in the regional transportation improvement project 1862
funded by the district. A district shall not include ~~areas~~ 1863
parcels used exclusively primarily for residential purposes. A 1864
district shall not include any parcel that is ~~or has been~~ 1865
~~exempted currently exempt~~ from taxation under this section or 1866
section 5709.40, 5709.41, 5709.45, 5709.73, or 5709.77 of the 1867
Revised Code. ~~Counties~~ The governing board may designate parcels 1868
within the boundaries of a district that are not to be included 1869
in the district. ~~Counties~~ The governing board may designate 1870
noncontiguous parcels located outside the boundaries of the 1871
district that are to be included in the district. 1872

~~Counties~~ The governing board may adopt more than one 1873
resolution under division (B) of this section. A single such 1874
resolution may create more than one transportation financing 1875
district. 1876

(D) A resolution creating a transportation financing 1877
district shall specify all of the following: 1878

(1) A description of the territory included in the 1879
district; 1880

(2) The county treasurer's permanent parcel number 1881
associated with each parcel included in the district; 1882

(3) The percentage of improvements to be exempted from 1883
taxation and the duration of the exemption, which shall not 1884
exceed the remaining number of years the cooperative agreement 1885
for the regional transportation improvement district, described 1886
under section 5595.03 of the Revised Code, is in effect; 1887

(4) A plan for the district that describes the principal 1888
purposes and goals to be served by the district and explains how 1889

the use of service payments provided for by section 5709.49 of 1890
the Revised Code will economically benefit owners of property 1891
within the district. 1892

(E) (1) ~~Before~~ Except as otherwise provided in divisions 1893
(E) (2) and (3) of this section, the governing board, before 1894
adopting a resolution under division (B) of this section, ~~the~~ 1895
~~board or boards of county commissioners of the participating~~ 1896
~~counties~~ shall notify and obtain the approval of each 1897
subdivision and taxing unit that levies a property tax within 1898
the territory of the proposed transportation financing district. 1899
A subdivision or taxing unit's approval or disapproval of the 1900
proposed district shall be in the form of an ordinance or 1901
resolution. The governing board ~~or boards~~ may negotiate an 1902
agreement with a subdivision or taxing unit providing for 1903
compensation equal in value to a percentage of the amount of 1904
taxes exempted or some other mutually agreeable compensation. 1905

(2) A subdivision or taxing unit may adopt an ordinance or 1906
resolution waiving its right to approve or receive notice of 1907
transportation financing districts proposed under this section. 1908
If a subdivision or taxing unit has adopted such an ordinance or 1909
resolution, the terms of that ordinance or resolution supersede 1910
the requirements of division (E) (1) of this section. ~~One or more~~ 1911
~~boards of county commissioners~~ The governing board may negotiate 1912
an agreement with a subdivision or taxing unit providing for 1913
some mutually agreeable compensation in exchange for the 1914
subdivision or taxing unit adopting such an ordinance or 1915
resolution. If a subdivision or taxing unit has adopted such an 1916
ordinance or resolution, it shall certify a copy to the 1917
governing board ~~of county commissioners of the county or~~ 1918
~~counties in which the subdivision or taxing unit is located.~~ If 1919
the subdivision or taxing unit rescinds such an ordinance or 1920

resolution, it shall certify notice of the rescission to the 1921
~~same governing board or boards.~~ 1922

(3) The governing board need not obtain the approval of a 1923
subdivision or taxing unit if the governing board agrees to 1924
compensate that subdivision or unit for the full amount of taxes 1925
exempted under the resolution creating the district. 1926

~~(F) After notifying and obtaining the approval of each~~ 1927
~~subdivision and taxing unit that levies a property tax within~~ 1928
~~the territory of the proposed transportation financing district~~ 1929
~~as required under complying with~~ 1930
~~division (E) of this section,~~ 1931
~~the boards of county commissioners of the participating counties~~ 1932
~~governing board shall notify and obtain the approval of every~~ 1933
~~real property owner whose property is included in the proposed~~ 1934
~~transportation financing district.~~

~~(G) (1) If the~~ Upon adopting a resolution creating the a 1935
~~transportation financing district is approved by the board of~~ 1936
~~county commissioners of each county in which the district is~~ 1937
~~located, one of the counties,~~ the governing board shall send a 1938
copy of the resolution and documentation sufficient to prove 1939
that the requirements of divisions (E) and (F) of this section 1940
have been met to the director of development services. The 1941
director shall evaluate the resolution and documentation to 1942
determine if the ~~counties have~~ governing board has fully 1943
complied with the requirements of this section. If the director 1944
approves the resolution, the director shall send notice of 1945
approval to ~~each county that is a party to the resolution~~ 1946
governing board. If the director does not approve the 1947
resolution, the director shall send a notice of denial to ~~each~~ 1948
~~county that is a party to the resolution.~~ The notice of denial 1949
~~shall include~~ the governing board that includes the reason or 1950

reasons for the denial. If the director does not make a 1951
determination within ninety days after receiving a resolution 1952
under this section, the director is deemed to have approved the 1953
resolution. No resolution creating a transportation financing 1954
district is effective without actual or constructive approval by 1955
the director under this section. 1956

(2) An exemption from taxation granted under this section 1957
commences with the tax year specified in the resolution so long 1958
as the year specified in the resolution commences after the 1959
effective date of the resolution. If the resolution specifies a 1960
year commencing before the effective date of the resolution or 1961
specifies no year whatsoever, the exemption commences with the 1962
tax year in which an exempted improvement first appears on the 1963
tax list and that commences after the effective date of the 1964
resolution. ~~In lieu of stating a specific year, the resolution~~ 1965
~~may provide that the exemption commences in the tax year in~~ 1966
~~which the value of an improvement exceeds a specified amount or~~ 1967
~~in which the construction of one or more improvements is~~ 1968
~~completed, provided that such tax year commences after the~~ 1969
~~effective date of the resolution.~~ 1970

(3) Except as otherwise provided in this division, the 1971
exemption ends on the date specified in the resolution as the 1972
date the improvement ceases to be a public purpose or the 1973
regional transportation improvement project funded by the 1974
service payments dissolves under section 5595.13 of the Revised 1975
Code, whichever occurs first. Exemptions shall be claimed and 1976
allowed in the same manner as in the case of other real property 1977
exemptions. If an exemption status changes during a year, the 1978
procedure for the apportionment of the taxes for that year is 1979
the same as in the case of other changes in tax exemption status 1980
during the year. 1981

~~(H) Service payments in lieu of taxes that are~~ 1982
~~attributable to any amount by which the effective tax rate of~~ 1983
~~either a renewal levy with an increase or a replacement levy~~ 1984
~~exceeds the effective tax rate of the levy renewed or replaced,~~ 1985
~~or that are attributable to an additional levy, for a levy~~ 1986
~~authorized by the voters for any of the following purposes on or~~ 1987
~~after January 1, 2006, and which are provided pursuant to a~~ 1988
~~resolution creating a transportation financing district under~~ 1989
~~this section shall be distributed to the appropriate taxing~~ 1990
~~authority as required under division (C) of section 5709.49 of~~ 1991
~~the Revised Code in an amount equal to the amount of taxes from~~ 1992
~~that additional levy or from the increase in the effective tax~~ 1993
~~rate of such renewal or replacement levy that would have been~~ 1994
~~payable to that taxing authority from the following levies were~~ 1995
~~it not for the exemption authorized under this section:~~ 1996

~~(1) A tax levied under division (L) of section 5705.19 or~~ 1997
~~section 5705.191 of the Revised Code for community mental~~ 1998
~~retardation and developmental disabilities programs and services~~ 1999
~~pursuant to Chapter 5126. of the Revised Code;~~ 2000

~~(2) A tax levied under division (Y) of section 5705.19 of~~ 2001
~~the Revised Code for providing or maintaining senior citizens~~ 2002
~~services or facilities;~~ 2003

~~(3) A tax levied under section 5705.22 of the Revised Code~~ 2004
~~for county hospitals;~~ 2005

~~(4) A tax levied by a joint county district or by a county~~ 2006
~~under section 5705.19, 5705.191, or 5705.221 of the Revised Code~~ 2007
~~for alcohol, drug addiction, and mental health services or~~ 2008
~~facilities;~~ 2009

~~(5) A tax levied under section 5705.23 of the Revised Code~~ 2010

for library purposes;—	2011
(6) A tax levied under section 5705.24 of the Revised Code for the support of children services and the placement and care of children;—	2012
	2013
	2014
(7) A tax levied under division (Z) of section 5705.19 of the Revised Code for the provision and maintenance of zoological park services and facilities under section 307.76 of the Revised Code;—	2015
	2016
	2017
	2018
(8) A tax levied under section 511.27 or division (H) of section 5705.19 of the Revised Code for the support of township park districts;—	2019
	2020
	2021
(9) A tax levied under division (A), (F), or (H) of section 5705.19 of the Revised Code for parks and recreational purposes of a joint recreation district organized pursuant to division (B) of section 755.14 of the Revised Code;—	2022
	2023
	2024
	2025
(10) A tax levied under section 1545.20 or 1545.21 of the Revised Code for park district purposes;—	2026
	2027
(11) A tax levied under section 5705.191 of the Revised Code for the purpose of making appropriations for public assistance; human or social services; public relief; public welfare; public health and hospitalization; and support of general hospitals;—	2028
	2029
	2030
	2031
	2032
(12) A tax levied under section 3709.29 of the Revised Code for a general health district program.—	2033
	2034
(I) The resolution creating a transportation financing district may be amended at any time by majority vote of the boards of county commissioners of each county in which the district is located <u>governing board</u> and with the approval of the	2035
	2036
	2037
	2038

director of development services obtained in the same manner as 2039
approval of the original resolution. 2040

Sec. 5709.49. (A) ~~A county~~ The governing board of a 2041
regional transportation improvement project that has declared an 2042
improvement to be a public purpose under section 5709.48 of the 2043
Revised Code shall require the owner of any ~~structure located on~~ 2044
~~the parcel~~ located in the transportation financing district to 2045
make annual service payments in lieu of taxes to the county 2046
treasurer on or before the final dates for payment of real 2047
property taxes. Each such payment shall be charged and collected 2048
in the same manner and in the same amount as the real property 2049
taxes that would have been charged and payable against the 2050
improvement if it were not exempt from taxation. If any 2051
reduction in the levies otherwise applicable to such exempt 2052
property is made by the county budget commission under section 2053
5705.31 of the Revised Code, the amount of the service payment 2054
in lieu of taxes shall be calculated as if such reduction in 2055
levies had not been made. 2056

(B) Moneys collected as service payments in lieu of taxes 2057
from a parcel shall be distributed at the same time and in the 2058
same manner as real property tax payments. ~~However, subject to~~ 2059
~~division (C) of this section or section 5709.913 of the Revised~~ 2060
~~Code, the entire amount so collected shall be distributed to the~~ 2061
~~county in which the parcel is located.~~ If a resolution adopted 2062
under section 5709.48 of the Revised Code specifies that service 2063
payments shall be paid to another subdivision or taxing unit in 2064
which the parcel is located, the county treasurer shall 2065
distribute the portion of the service payments to that 2066
subdivision or taxing unit in an amount equal to the property 2067
tax payments the subdivision or taxing unit would have received 2068
from the portion of the parcel's improvement exempted from 2069

taxation had the improvement not been exempted, or some other 2070
amount as directed in the resolution. The treasurer shall 2071
maintain a record of the service payments in lieu of taxes made 2072
from property in each transportation financing district. 2073

~~(C) If annual service payments in lieu of taxes are 2074
required under this section, the county treasurer shall 2075
distribute to the appropriate taxing authorities the portion of 2076
the service payments that represent payments required under 2077
division (H) of section 5709.48 of the Revised Code. 2078~~

~~(D) Nothing in this section or section 5709.48 of the 2079
Revised Code affects the taxes levied against that portion of 2080
the value of any parcel of property that is not exempt from 2081
taxation. 2082~~

Sec. 5709.50. (A) ~~A county~~ The governing board of a 2083
regional transportation improvement project that grants a tax 2084
exemption under section 5709.48 of the Revised Code shall 2085
establish a regional transportation improvement project fund 2086
into which shall be deposited service payments in lieu of taxes 2087
distributed ~~to the county~~ under section 5709.49 of the Revised 2088
Code. Money in the regional transportation improvement project 2089
fund shall be ~~used to compensate subdivisions and taxing units~~ 2090
~~within which exempted parcels are located pursuant to agreements~~ 2091
~~entered into by the county under division (E) of section 5709.48~~ 2092
~~of the Revised Code. The remainder shall be dispensed to the~~ 2093
~~governing board of the regional transportation improvement~~ 2094
~~project and used~~ by the governing board for the purposes 2095
described in the resolution creating the transportation 2096
financing district. Money in the regional transportation 2097
improvement project fund shall be administered by the governing 2098
board in accordance with the requirements of section 5595.08 of 2099

the Revised Code and may be invested as provided in section 2100
5595.09 of the Revised Code. 2101

~~(B) Any incidental surplus remaining in the regional~~ 2102
~~transportation improvement project fund or an account of that~~ 2103
~~fund upon dissolution of the fund or account shall be~~ 2104
~~transferred to the general fund of the county. The regional~~ 2105
transportation improvement project fund is dissolved by 2106
operation of law upon the dissolution of the associated regional 2107
transportation improvement project under section 5595.13 of the 2108
Revised Code. Any incidental surplus remaining in the fund, to 2109
the extent unencumbered, shall be divided and distributed by the 2110
county treasurer of the most populous county in which the 2111
district is located to the general funds of the subdivisions and 2112
taxing units in which the district is located. The surplus 2113
revenue shall be divided proportionally based on the property 2114
tax levy revenue foregone by each such subdivision and taxing 2115
unit due to the exemption of improvements to property within the 2116
district at the most recent collection of service payments in 2117
lieu of taxes. The division of revenue shall account for amounts 2118
returned to subdivisions and taxing units through compensation 2119
agreements entered into under division (E) of section 5709.48 of 2120
the Revised Code. The amount distributed to each subdivision or 2121
taxing unit shall be apportioned among its funds as if that 2122
amount had been levied and collected as taxes and distributed in 2123
the most recent settlement of taxes. 2124

Sec. 5725.98. (A) To provide a uniform procedure for 2125
calculating the amount of tax imposed by section 5725.18 of the 2126
Revised Code that is due under this chapter, a taxpayer shall 2127
claim any credits and offsets against tax liability to which it 2128
is entitled in the following order: 2129

(1) The credit for an insurance company or insurance company group under section 5729.031 of the Revised Code;	2130 2131
(2) The credit for eligible employee training costs under section 5725.31 of the Revised Code;	2132 2133
(3) The credit for purchasers of qualified low-income community investments under section 5725.33 of the Revised Code;	2134 2135
(4) The nonrefundable job retention credit under division (B) of section 122.171 of the Revised Code;	2136 2137
(5) <u>The nonrefundable credit for investments in rural business growth funds under section 122.152 of the Revised Code;</u>	2138 2139
<u>(6)</u> The offset of assessments by the Ohio life and health insurance guaranty association permitted by section 3956.20 of the Revised Code;	2140 2141 2142
(6) <u>(7)</u> The refundable credit for rehabilitating a historic building under section 5725.34 of the Revised Code.	2143 2144
(7) <u>(8)</u> The refundable credit for Ohio job retention under former division (B) (2) or (3) of section 122.171 of the Revised Code as those divisions existed before <u>September 29, 2015</u> , the effective date of the amendment of this section by H.B. 64 of the 131st general assembly;	2145 2146 2147 2148 2149
(8) <u>(9)</u> The refundable credit for Ohio job creation under section 5725.32 of the Revised Code;	2150 2151
(9) <u>(10)</u> The refundable credit under section 5725.19 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code.	2152 2153 2154 2155
(B) For any credit except the refundable credits	2156

enumerated in this section, the amount of the credit for a 2157
taxable year shall not exceed the tax due after allowing for any 2158
other credit that precedes it in the order required under this 2159
section. Any excess amount of a particular credit may be carried 2160
forward if authorized under the section creating that credit. 2161
Nothing in this chapter shall be construed to allow a taxpayer 2162
to claim, directly or indirectly, a credit more than once for a 2163
taxable year. 2164

Sec. 5729.98. (A) To provide a uniform procedure for 2165
calculating the amount of tax due under this chapter, a taxpayer 2166
shall claim any credits and offsets against tax liability to 2167
which it is entitled in the following order: 2168

(1) The credit for an insurance company or insurance 2169
company group under section 5729.031 of the Revised Code; 2170

(2) The credit for eligible employee training costs under 2171
section 5729.07 of the Revised Code; 2172

(3) The credit for purchases of qualified low-income 2173
community investments under section 5729.16 of the Revised Code; 2174

(4) The nonrefundable job retention credit under division 2175
(B) of section 122.171 of the Revised Code; 2176

(5) The nonrefundable credit for investments in rural 2177
business growth funds under section 122.152 of the Revised Code; 2178

(6) The offset of assessments by the Ohio life and health 2179
insurance guaranty association against tax liability permitted 2180
by section 3956.20 of the Revised Code; 2181

~~(6)~~ (7) The refundable credit for rehabilitating a 2182
historic building under section 5729.17 of the Revised Code. 2183

~~(7)~~ (8) The refundable credit for Ohio job retention under 2184

former division (B) (2) or (3) of section 122.171 of the Revised Code as those divisions existed before September 29, 2015, the effective date of the amendment of this section by H.B. 64 of the 131st general assembly;

~~(8)~~ (9) The refundable credit for Ohio job creation under section 5729.032 of the Revised Code;

~~(9)~~ (10) The refundable credit under section 5729.08 of the Revised Code for losses on loans made under the Ohio venture capital program under sections 150.01 to 150.10 of the Revised Code.

(B) For any credit except the refundable credits enumerated in this section, the amount of the credit for a taxable year shall not exceed the tax due after allowing for any other credit that precedes it in the order required under this section. Any excess amount of a particular credit may be carried forward if authorized under the section creating that credit. Nothing in this chapter shall be construed to allow a taxpayer to claim, directly or indirectly, a credit more than once for a taxable year.

Sec. 5733.40. As used in sections 5733.40 and 5733.41 and Chapter 5747. of the Revised Code:

(A) (1) "Adjusted qualifying amount" means either of the following:

(a) The sum of each qualifying investor's distributive share of the income, gain, expense, or loss of a qualifying pass-through entity for the qualifying taxable year of the qualifying pass-through entity multiplied by the apportionment fraction defined in division (B) of this section, subject to section 5733.401 of the Revised Code and divisions (A) (2) to (7)

of this section; 2214

(b) The sum of each qualifying beneficiary's share of the 2215
qualifying net income and qualifying net gain distributed by a 2216
qualifying trust for the qualifying taxable year of the 2217
qualifying trust multiplied by the apportionment fraction 2218
defined in division (B) of this section, subject to section 2219
5733.401 of the Revised Code and divisions (A) (2) to (7) of this 2220
section. 2221

(2) The sum shall exclude any amount which, pursuant to 2222
the Constitution of the United States, the Constitution of Ohio, 2223
or any federal law is not subject to a tax on or measured by net 2224
income. 2225

(3) For the purposes of Chapters 5733. and 5747. of the 2226
Revised Code, the profit or net income of the qualifying entity 2227
shall be increased by disallowing all amounts representing 2228
expenses, other than amounts described in division (A) (7) of 2229
this section, that the qualifying entity paid to or incurred 2230
with respect to direct or indirect transactions with one or more 2231
related members, excluding the cost of goods sold calculated in 2232
accordance with section 263A of the Internal Revenue Code and 2233
United States department of the treasury regulations issued 2234
thereunder. Nothing in division (A) (3) of this section shall be 2235
construed to limit solely to this chapter the application of 2236
section 263A of the Internal Revenue Code and United States 2237
department of the treasury regulations issued thereunder. 2238

(4) For the purposes of Chapters 5733. and 5747. of the 2239
Revised Code, the profit or net income of the qualifying entity 2240
shall be increased by disallowing all recognized losses, other 2241
than losses from sales of inventory the cost of which is 2242
calculated in accordance with section 263A of the Internal 2243

Revenue Code and United States department of the treasury 2244
regulations issued thereunder, with respect to all direct or 2245
indirect transactions with one or more related members. For the 2246
purposes of Chapters 5733. and 5747. of the Revised Code, losses 2247
from the sales of such inventory shall be allowed only to the 2248
extent calculated in accordance with section 482 of the Internal 2249
Revenue Code and United States department of the treasury 2250
regulations issued thereunder. Nothing in division (A) (4) of 2251
this section shall be construed to limit solely to this section 2252
the application of section 263A and section 482 of the Internal 2253
Revenue Code and United States department of the treasury 2254
regulations issued thereunder. 2255

(5) The sum shall be increased or decreased by an amount 2256
equal to the qualifying investor's or qualifying beneficiary's 2257
distributive or proportionate share of the amount that the 2258
qualifying entity would be required to add or deduct under 2259
divisions (A) (20) and (21) of section 5747.01 of the Revised 2260
Code if the qualifying entity were a taxpayer for the purposes 2261
of Chapter 5747. of the Revised Code. 2262

(6) The sum shall be computed without regard to section 2263
5733.051 or division (D) of section 5733.052 of the Revised 2264
Code. 2265

(7) For the purposes of Chapters 5733. and 5747. of the 2266
Revised Code, guaranteed payments or compensation paid to 2267
investors by a qualifying entity that is not subject to the tax 2268
imposed by section 5733.06 of the Revised Code shall be 2269
considered a distributive share of income of the qualifying 2270
entity. Division (A) (7) of this section applies only to such 2271
payments or such compensation paid to an investor who at any 2272
time during the qualifying entity's taxable year holds at least 2273

a twenty per cent direct or indirect interest in the profits or 2274
capital of the qualifying entity. For the purposes of this 2275
division, guaranteed payments and compensation shall be 2276
considered to be paid to an investor by a qualifying entity if 2277
the qualifying entity in which the investor holds at least a 2278
twenty per cent direct or indirect interest is a client employer 2279
of a professional employer organization, as those terms are 2280
defined in section 4125.01 of the Revised Code, and the 2281
guaranteed payments or compensation are paid to the investor by 2282
that professional employer organization. 2283

(B) "Apportionment fraction" means: 2284

(1) With respect to a qualifying pass-through entity other 2285
than a financial institution, the fraction calculated pursuant 2286
to division (B) (2) of section 5733.05 of the Revised Code as if 2287
the qualifying pass-through entity were a corporation subject to 2288
the tax imposed by section 5733.06 of the Revised Code; 2289

(2) With respect to a qualifying pass-through entity that 2290
is a financial institution, the fraction calculated pursuant to 2291
division (C) of section 5733.056 of the Revised Code as if the 2292
qualifying pass-through entity were a financial institution 2293
subject to the tax imposed by section 5733.06 of the Revised 2294
Code. 2295

(3) With respect to a qualifying trust, the fraction 2296
calculated pursuant to division (B) (2) of section 5733.05 of the 2297
Revised Code as if the qualifying trust were a corporation 2298
subject to the tax imposed by section 5733.06 of the Revised 2299
Code, except that the property, payroll, and sales fractions 2300
shall be calculated by including in the numerator and 2301
denominator of the fractions only the property, payroll, and 2302
sales, respectively, directly related to the production of 2303

income or gain from acquisition, ownership, use, maintenance, 2304
management, or disposition of tangible personal property located 2305
in this state at any time during the qualifying trust's 2306
qualifying taxable year or of real property located in this 2307
state. 2308

(C) "Qualifying beneficiary" means any individual that, 2309
during the qualifying taxable year of a qualifying trust, is a 2310
beneficiary of that trust, but does not include an individual 2311
who is a resident taxpayer for the purposes of Chapter 5747. of 2312
the Revised Code for the entire qualifying taxable year of the 2313
qualifying trust. 2314

(D) "Fiscal year" means an accounting period ending on any 2315
day other than the thirty-first day of December. 2316

(E) "Individual" means a natural person. 2317

(F) "Month" means a calendar month. 2318

(G) "Partnership" has the same meaning as in section 2319
5747.01 of the Revised Code. 2320

(H) "Investor" means any person that, during any portion 2321
of a taxable year of a qualifying pass-through entity, is a 2322
partner, member, shareholder, or investor in that qualifying 2323
pass-through entity. 2324

(I) Except as otherwise provided in section 5733.402 or 2325
5747.401 of the Revised Code, "qualifying investor" means any 2326
investor except those described in divisions (I) (1) to (9) of 2327
this section. 2328

(1) An investor satisfying one of the descriptions under 2329
section 501(a) or (c) of the Internal Revenue Code, a 2330
partnership with equity securities registered with the United 2331

States securities and exchange commission under section 12 of 2332
the "Securities Exchange Act of 1934," as amended, or an 2333
investor described in division (F) of section 3334.01, or 2334
division (A) or (C) of section 5733.09 of the Revised Code for 2335
the entire qualifying taxable year of the qualifying pass- 2336
through entity. 2337

(2) An investor who is either an individual or an estate 2338
and is a resident taxpayer for the purposes of section 5747.01 2339
of the Revised Code for the entire qualifying taxable year of 2340
the qualifying pass-through entity. 2341

(3) An investor who is an individual for whom the 2342
qualifying pass-through entity makes a good faith and reasonable 2343
effort to comply fully and timely with the filing and payment 2344
requirements set forth in division (D) of section 5747.08 of the 2345
Revised Code and section 5747.09 of the Revised Code with 2346
respect to the individual's adjusted qualifying amount for the 2347
entire qualifying taxable year of the qualifying pass-through 2348
entity. 2349

(4) An investor that is another qualifying pass-through 2350
entity having only investors described in division (I) (1), (2), 2351
(3), or (6) of this section during the three-year period 2352
beginning twelve months prior to the first day of the qualifying 2353
taxable year of the qualifying pass-through entity. 2354

(5) An investor that is another pass-through entity having 2355
no investors other than individuals and estates during the 2356
qualifying taxable year of the qualifying pass-through entity in 2357
which it is an investor, and that makes a good faith and 2358
reasonable effort to comply fully and timely with the filing and 2359
payment requirements set forth in division (D) of section 2360
5747.08 of the Revised Code and section 5747.09 of the Revised 2361

Code with respect to investors that are not resident taxpayers 2362
of this state for the purposes of Chapter 5747. of the Revised 2363
Code for the entire qualifying taxable year of the qualifying 2364
pass-through entity in which it is an investor. 2365

(6) An investor that is a financial institution required 2366
to calculate the tax in accordance with division (E) of section 2367
5733.06 of the Revised Code on the first day of January of the 2368
calendar year immediately following the last day of the 2369
financial institution's calendar or fiscal year in which ends 2370
the taxpayer's taxable year. 2371

(7) An investor other than an individual that satisfies 2372
all the following: 2373

(a) The investor submits a written statement to the 2374
qualifying pass-through entity stating that the investor 2375
irrevocably agrees that the investor has nexus with this state 2376
under the Constitution of the United States and is subject to 2377
and liable for the tax calculated under division (A) or (B) of 2378
section 5733.06 of the Revised Code with respect to the 2379
investor's adjusted qualifying amount for the entire qualifying 2380
taxable year of the qualifying pass-through entity. The 2381
statement is subject to the penalties of perjury, shall be 2382
retained by the qualifying pass-through entity for no fewer than 2383
seven years, and shall be delivered to the tax commissioner upon 2384
request. 2385

(b) The investor makes a good faith and reasonable effort 2386
to comply timely and fully with all the reporting and payment 2387
requirements set forth in Chapter 5733. of the Revised Code with 2388
respect to the investor's adjusted qualifying amount for the 2389
entire qualifying taxable year of the qualifying pass-through 2390
entity. 2391

(c) Neither the investor nor the qualifying pass-through entity in which it is an investor, before, during, or after the qualifying pass-through entity's qualifying taxable year, carries out any transaction or transactions with one or more related members of the investor or the qualifying pass-through entity resulting in a reduction or deferral of tax imposed by Chapter 5733. of the Revised Code with respect to all or any portion of the investor's adjusted qualifying amount for the qualifying pass-through entity's taxable year, or that constitute a sham, lack economic reality, or are part of a series of transactions the form of which constitutes a step transaction or transactions or does not reflect the substance of those transactions.

(8) Any other investor that the tax commissioner may designate by rule. The tax commissioner may adopt rules including a rule defining "qualifying investor" or "qualifying beneficiary" and governing the imposition of the withholding tax imposed by section 5747.41 of the Revised Code with respect to an individual who is a resident taxpayer for the purposes of Chapter 5747. of the Revised Code for only a portion of the qualifying taxable year of the qualifying entity.

(9) An investor that is a trust or fund the beneficiaries of which, during the qualifying taxable year of the qualifying pass-through entity, are limited to the following:

(a) A person that is or may be the beneficiary of a trust subject to Subchapter D of Chapter 1 of Subtitle A of the Internal Revenue Code.

(b) A person that is or may be the beneficiary of or the recipient of payments from a trust or fund that is a nuclear decommissioning reserve fund, a designated settlement fund, or

any other trust or fund established to resolve and satisfy 2422
claims that may otherwise be asserted by the beneficiary or a 2423
member of the beneficiary's family. Sections 267(c)(4), 468A(e), 2424
and 468B(d)(2) of the Internal Revenue Code apply to the 2425
determination of whether such a person satisfies division (I)(9) 2426
of this section. 2427

(c) A person who is or may be the beneficiary of a trust 2428
that, under its governing instrument, is not required to 2429
distribute all of its income currently. Division (I)(9)(c) of 2430
this section applies only if the trust, prior to the due date 2431
for filing the qualifying pass-through entity's return for taxes 2432
imposed by section 5733.41 and sections 5747.41 to 5747.453 of 2433
the Revised Code, irrevocably agrees in writing that for the 2434
taxable year during or for which the trust distributes any of 2435
its income to any of its beneficiaries, the trust is a 2436
qualifying trust and will pay the estimated tax, and will 2437
withhold and pay the withheld tax, as required under sections 2438
5747.40 to 5747.453 of the Revised Code. 2439

For the purposes of division (I)(9) of this section, a 2440
trust or fund shall be considered to have a beneficiary other 2441
than persons described under divisions (I)(9)(a) to (c) of this 2442
section if a beneficiary would not qualify under those divisions 2443
under the doctrines of "economic reality," "sham transaction," 2444
"step doctrine," or "substance over form." A trust or fund 2445
described in division (I)(9) of this section bears the burden of 2446
establishing by a preponderance of the evidence that any 2447
transaction giving rise to the tax benefits provided under 2448
division (I)(9) of this section does not have as a principal 2449
purpose a claim of those tax benefits. Nothing in this section 2450
shall be construed to limit solely to this section the 2451
application of the doctrines referred to in this paragraph. 2452

(J) "Qualifying net gain" means any recognized net gain 2453
with respect to the acquisition, ownership, use, maintenance, 2454
management, or disposition of tangible personal property located 2455
in this state at any time during a trust's qualifying taxable 2456
year or real property located in this state. 2457

(K) "Qualifying net income" means any recognized income, 2458
net of related deductible expenses, other than distributions 2459
deductions with respect to the acquisition, ownership, use, 2460
maintenance, management, or disposition of tangible personal 2461
property located in this state at any time during the trust's 2462
qualifying taxable year or real property located in this state. 2463

(L) "Qualifying entity" means a qualifying pass-through 2464
entity or a qualifying trust. 2465

(M) "Qualifying trust" means a trust subject to subchapter 2466
J of the Internal Revenue Code that, during any portion of the 2467
trust's qualifying taxable year, has income or gain from the 2468
acquisition, management, ownership, use, or disposition of 2469
tangible personal property located in this state at any time 2470
during the trust's qualifying taxable year or real property 2471
located in this state. "Qualifying trust" does not include a 2472
person described in section 501(c) of the Internal Revenue Code 2473
or a person described in division (C) of section 5733.09 of the 2474
Revised Code. 2475

(N) "Qualifying pass-through entity" means a pass-through 2476
entity as defined in section 5733.04 of the Revised Code, 2477
excluding: a person described in section 501(c) of the Internal 2478
Revenue Code; a partnership with equity securities registered 2479
with the United States securities and exchange commission under 2480
section 12 of the Securities Exchange Act of 1934, as amended; 2481
or a person described in division (C) of section 5733.09 of the 2482

Revised Code.	2483
(O) "Quarter" means the first three months, the second	2484
three months, the third three months, or the last three months	2485
of a qualifying entity's qualifying taxable year.	2486
(P) "Related member" has the same meaning as in division	2487
(A) (6) of section 5733.042 of the Revised Code without regard to	2488
division (B) of that section. However, for the purposes of	2489
divisions (A) (3) and (4) of this section only, "related member"	2490
has the same meaning as in division (A) (6) of section 5733.042	2491
of the Revised Code without regard to division (B) of that	2492
section, but shall be applied by substituting "forty per cent"	2493
for "twenty per cent" wherever "twenty per cent" appears in	2494
division (A) of that section.	2495
(Q) "Return" or "report" means the notifications and	2496
reports required to be filed pursuant to sections 5747.42 to	2497
5747.45 of the Revised Code for the purpose of reporting the tax	2498
imposed under section 5733.41 or 5747.41 of the Revised Code,	2499
and included declarations of estimated tax when so required.	2500
(R) "Qualifying taxable year" means the calendar year or	2501
the qualifying entity's fiscal year ending during the calendar	2502
year, or fractional part thereof, for which the adjusted	2503
qualifying amount is calculated pursuant to sections 5733.40 and	2504
5733.41 or sections 5747.40 to 5747.453 of the Revised Code.	2505
(S) "Distributive share" includes the sum of the income,	2506
gain, expense, or loss of a disregarded entity or qualified	2507
subchapter S subsidiary.	2508
Sec. 5739.01. As used in this chapter:	2509
(A) "Person" includes individuals, receivers, assignees,	2510
trustees in bankruptcy, estates, firms, partnerships,	2511

associations, joint-stock companies, joint ventures, clubs, 2512
societies, corporations, the state and its political 2513
subdivisions, and combinations of individuals of any form. 2514

(B) "Sale" and "selling" include all of the following 2515
transactions for a consideration in any manner, whether 2516
absolutely or conditionally, whether for a price or rental, in 2517
money or by exchange, and by any means whatsoever: 2518

(1) All transactions by which title or possession, or 2519
both, of tangible personal property, is or is to be transferred, 2520
or a license to use or consume tangible personal property is or 2521
is to be granted; 2522

(2) All transactions by which lodging by a hotel is or is 2523
to be furnished to transient guests; 2524

(3) All transactions by which: 2525

(a) An item of tangible personal property is or is to be 2526
repaired, except property, the purchase of which would not be 2527
subject to the tax imposed by section 5739.02 of the Revised 2528
Code; 2529

(b) An item of tangible personal property is or is to be 2530
installed, except property, the purchase of which would not be 2531
subject to the tax imposed by section 5739.02 of the Revised 2532
Code or property that is or is to be incorporated into and will 2533
become a part of a production, transmission, transportation, or 2534
distribution system for the delivery of a public utility 2535
service; 2536

(c) The service of washing, cleaning, waxing, polishing, 2537
or painting a motor vehicle is or is to be furnished; 2538

(d) Until August 1, 2003, industrial laundry cleaning 2539

services are or are to be provided and, on and after August 1, 2540
2003, laundry and dry cleaning services are or are to be 2541
provided; 2542

(e) Automatic data processing, computer services, or 2543
electronic information services are or are to be provided for 2544
use in business when the true object of the transaction is the 2545
receipt by the consumer of automatic data processing, computer 2546
services, or electronic information services rather than the 2547
receipt of personal or professional services to which automatic 2548
data processing, computer services, or electronic information 2549
services are incidental or supplemental. Notwithstanding any 2550
other provision of this chapter, such transactions that occur 2551
between members of an affiliated group are not sales. An 2552
"affiliated group" means two or more persons related in such a 2553
way that one person owns or controls the business operation of 2554
another member of the group. In the case of corporations with 2555
stock, one corporation owns or controls another if it owns more 2556
than fifty per cent of the other corporation's common stock with 2557
voting rights. 2558

(f) Telecommunications service, including prepaid calling 2559
service, prepaid wireless calling service, or ancillary service, 2560
is or is to be provided, but not including coin-operated 2561
telephone service; 2562

(g) Landscaping and lawn care service is or is to be 2563
provided; 2564

(h) Private investigation and security service is or is to 2565
be provided; 2566

(i) Information services or tangible personal property is 2567
provided or ordered by means of a nine hundred telephone call; 2568

(j) Building maintenance and janitorial service is or is to be provided;	2569 2570
(k) Employment service is or is to be provided;	2571
(l) Employment placement service is or is to be provided;	2572
(m) Exterminating service is or is to be provided;	2573
(n) Physical fitness facility service is or is to be provided;	2574 2575
(o) Recreation and sports club service is or is to be provided;	2576 2577
(p) On and after August 1, 2003, satellite broadcasting service is or is to be provided;	2578 2579
(q) On and after August 1, 2003, personal care service is or is to be provided to an individual. As used in this division, "personal care service" includes skin care, the application of cosmetics, manicuring, pedicuring, hair removal, tattooing, body piercing, tanning, massage, and other similar services. "Personal care service" does not include a service provided by or on the order of a licensed physician or licensed chiropractor, or the cutting, coloring, or styling of an individual's hair.	2580 2581 2582 2583 2584 2585 2586 2587 2588
(r) On and after August 1, 2003, the transportation of persons by motor vehicle or aircraft is or is to be provided, when the transportation is entirely within this state, except for transportation provided by an ambulance service, by a transit bus, as defined in section 5735.01 of the Revised Code, and transportation provided by a citizen of the United States holding a certificate of public convenience and necessity issued under 49 U.S.C. 41102;	2589 2590 2591 2592 2593 2594 2595 2596

(s) On and after August 1, 2003, motor vehicle towing 2597
service is or is to be provided. As used in this division, 2598
"motor vehicle towing service" means the towing or conveyance of 2599
a wrecked, disabled, or illegally parked motor vehicle. 2600

(t) On and after August 1, 2003, snow removal service is 2601
or is to be provided. As used in this division, "snow removal 2602
service" means the removal of snow by any mechanized means, but 2603
does not include the providing of such service by a person that 2604
has less than five thousand dollars in sales of such service 2605
during the calendar year. 2606

(u) Electronic publishing service is or is to be provided 2607
to a consumer for use in business, except that such transactions 2608
occurring between members of an affiliated group, as defined in 2609
division (B) (3) (e) of this section, are not sales. 2610

(4) All transactions by which printed, imprinted, 2611
overprinted, lithographic, multilithic, blueprinted, 2612
photostatic, or other productions or reproductions of written or 2613
graphic matter are or are to be furnished or transferred; 2614

(5) The production or fabrication of tangible personal 2615
property for a consideration for consumers who furnish either 2616
directly or indirectly the materials used in the production of 2617
fabrication work; and include the furnishing, preparing, or 2618
serving for a consideration of any tangible personal property 2619
consumed on the premises of the person furnishing, preparing, or 2620
serving such tangible personal property. Except as provided in 2621
section 5739.03 of the Revised Code, a construction contract 2622
pursuant to which tangible personal property is or is to be 2623
incorporated into a structure or improvement on and becoming a 2624
part of real property is not a sale of such tangible personal 2625
property. The construction contractor is the consumer of such 2626

tangible personal property, provided that the sale and 2627
installation of carpeting, the sale and installation of 2628
agricultural land tile, the sale and erection or installation of 2629
portable grain bins, or the provision of landscaping and lawn 2630
care service and the transfer of property as part of such 2631
service is never a construction contract. 2632

As used in division (B) (5) of this section: 2633

(a) "Agricultural land tile" means fired clay or concrete 2634
tile, or flexible or rigid perforated plastic pipe or tubing, 2635
incorporated or to be incorporated into a subsurface drainage 2636
system appurtenant to land used or to be used primarily in 2637
production by farming, agriculture, horticulture, or 2638
floriculture. The term does not include such materials when they 2639
are or are to be incorporated into a drainage system appurtenant 2640
to a building or structure even if the building or structure is 2641
used or to be used in such production. 2642

(b) "Portable grain bin" means a structure that is used or 2643
to be used by a person engaged in farming or agriculture to 2644
shelter the person's grain and that is designed to be 2645
disassembled without significant damage to its component parts. 2646

(6) All transactions in which all of the shares of stock 2647
of a closely held corporation are transferred, or an ownership 2648
interest in a pass-through entity, as defined in section 5733.04 2649
of the Revised Code, is transferred, if the corporation or pass- 2650
through entity is not engaging in business and its entire assets 2651
consist of boats, planes, motor vehicles, or other tangible 2652
personal property operated primarily for the use and enjoyment 2653
of the shareholders or owners; 2654

(7) All transactions in which a warranty, maintenance or 2655

service contract, or similar agreement by which the vendor of 2656
the warranty, contract, or agreement agrees to repair or 2657
maintain the tangible personal property of the consumer is or is 2658
to be provided; 2659

(8) The transfer of copyrighted motion picture films used 2660
solely for advertising purposes, except that the transfer of 2661
such films for exhibition purposes is not a sale; 2662

(9) On and after August 1, 2003, all transactions by which 2663
tangible personal property is or is to be stored, except such 2664
property that the consumer of the storage holds for sale in the 2665
regular course of business; 2666

(10) All transactions in which "guaranteed auto 2667
protection" is provided whereby a person promises to pay to the 2668
consumer the difference between the amount the consumer receives 2669
from motor vehicle insurance and the amount the consumer owes to 2670
a person holding title to or a lien on the consumer's motor 2671
vehicle in the event the consumer's motor vehicle suffers a 2672
total loss under the terms of the motor vehicle insurance policy 2673
or is stolen and not recovered, if the protection and its price 2674
are included in the purchase or lease agreement; 2675

(11) (a) Except as provided in division (B) (11) (b) of this 2676
section, on and after October 1, 2009, all transactions by which 2677
health care services are paid for, reimbursed, provided, 2678
delivered, arranged for, or otherwise made available by a 2679
medicaid health insuring corporation pursuant to the 2680
corporation's contract with the state. 2681

(b) If the centers for medicare and medicaid services of 2682
the United States department of health and human services 2683
determines that the taxation of transactions described in 2684

division (B) (11) (a) of this section constitutes an impermissible 2685
health care-related tax under the "Social Security Act," section 2686
1903(w), 42 U.S.C. 1396b(w), and regulations adopted thereunder, 2687
the medicaid director shall notify the tax commissioner of that 2688
determination. Beginning with the first day of the month 2689
following that notification, the transactions described in 2690
division (B) (11) (a) of this section are not sales for the 2691
purposes of this chapter or Chapter 5741. of the Revised Code. 2692
The tax commissioner shall order that the collection of taxes 2693
under sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 2694
5741.021, 5741.022, and 5741.023 of the Revised Code shall cease 2695
for transactions occurring on or after that date. 2696

(12) All transactions by which a specified digital product 2697
is provided for permanent use or less than permanent use, 2698
regardless of whether continued payment is required. 2699

Except as provided in this section, "sale" and "selling" 2700
do not include transfers of interest in leased property where 2701
the original lessee and the terms of the original lease 2702
agreement remain unchanged, or professional, insurance, or 2703
personal service transactions that involve the transfer of 2704
tangible personal property as an inconsequential element, for 2705
which no separate charges are made. 2706

(C) "Vendor" means the person providing the service or by 2707
whom the transfer effected or license given by a sale is or is 2708
to be made or given and, for sales described in division (B) (3) 2709
(i) of this section, the telecommunications service vendor that 2710
provides the nine hundred telephone service; if two or more 2711
persons are engaged in business at the same place of business 2712
under a single trade name in which all collections on account of 2713
sales by each are made, such persons shall constitute a single 2714

vendor. 2715

Physicians, dentists, hospitals, and veterinarians who are 2716
engaged in selling tangible personal property as received from 2717
others, such as eyeglasses, mouthwashes, dentifrices, or similar 2718
articles, are vendors. Veterinarians who are engaged in 2719
transferring to others for a consideration drugs, the dispensing 2720
of which does not require an order of a licensed veterinarian or 2721
physician under federal law, are vendors. 2722

(D) (1) "Consumer" means the person for whom the service is 2723
provided, to whom the transfer effected or license given by a 2724
sale is or is to be made or given, to whom the service described 2725
in division (B) (3) (f) or (i) of this section is charged, or to 2726
whom the admission is granted. 2727

(2) Physicians, dentists, hospitals, and blood banks 2728
operated by nonprofit institutions and persons licensed to 2729
practice veterinary medicine, surgery, and dentistry are 2730
consumers of all tangible personal property and services 2731
purchased by them in connection with the practice of medicine, 2732
dentistry, the rendition of hospital or blood bank service, or 2733
the practice of veterinary medicine, surgery, and dentistry. In 2734
addition to being consumers of drugs administered by them or by 2735
their assistants according to their direction, veterinarians 2736
also are consumers of drugs that under federal law may be 2737
dispensed only by or upon the order of a licensed veterinarian 2738
or physician, when transferred by them to others for a 2739
consideration to provide treatment to animals as directed by the 2740
veterinarian. 2741

(3) A person who performs a facility management, or 2742
similar service contract for a contractee is a consumer of all 2743
tangible personal property and services purchased for use in 2744

connection with the performance of such contract, regardless of 2745
whether title to any such property vests in the contractee. The 2746
purchase of such property and services is not subject to the 2747
exception for resale under division (E) of this section. 2748

(4) (a) In the case of a person who purchases printed 2749
matter for the purpose of distributing it or having it 2750
distributed to the public or to a designated segment of the 2751
public, free of charge, that person is the consumer of that 2752
printed matter, and the purchase of that printed matter for that 2753
purpose is a sale. 2754

(b) In the case of a person who produces, rather than 2755
purchases, printed matter for the purpose of distributing it or 2756
having it distributed to the public or to a designated segment 2757
of the public, free of charge, that person is the consumer of 2758
all tangible personal property and services purchased for use or 2759
consumption in the production of that printed matter. That 2760
person is not entitled to claim exemption under division (B) (42) 2761
(f) of section 5739.02 of the Revised Code for any material 2762
incorporated into the printed matter or any equipment, supplies, 2763
or services primarily used to produce the printed matter. 2764

(c) The distribution of printed matter to the public or to 2765
a designated segment of the public, free of charge, is not a 2766
sale to the members of the public to whom the printed matter is 2767
distributed or to any persons who purchase space in the printed 2768
matter for advertising or other purposes. 2769

(5) A person who makes sales of any of the services listed 2770
in division (B) (3) of this section is the consumer of any 2771
tangible personal property used in performing the service. The 2772
purchase of that property is not subject to the resale exception 2773
under division (E) of this section. 2774

(6) A person who engages in highway transportation for hire is the consumer of all packaging materials purchased by that person and used in performing the service, except for packaging materials sold by such person in a transaction separate from the service.

(7) In the case of a transaction for health care services under division (B)(11) of this section, a medicaid health insuring corporation is the consumer of such services. The purchase of such services by a medicaid health insuring corporation is not subject to the exception for resale under division (E) of this section or to the exemptions provided under divisions (B)(12), (18), (19), and (22) of section 5739.02 of the Revised Code.

(E) "Retail sale" and "sales at retail" include all sales, except those in which the purpose of the consumer is to resell the thing transferred or benefit of the service provided, by a person engaging in business, in the form in which the same is, or is to be, received by the person.

(F) "Business" includes any activity engaged in by any person with the object of gain, benefit, or advantage, either direct or indirect. "Business" does not include the activity of a person in managing and investing the person's own funds.

(G) "Engaging in business" means commencing, conducting, or continuing in business, and liquidating a business when the liquidator thereof holds itself out to the public as conducting such business. Making a casual sale is not engaging in business.

(H) (1) (a) "Price," except as provided in divisions (H) (2), (3), and (4) of this section, means the total amount of consideration, including cash, credit, property, and services,

for which tangible personal property or services are sold, 2804
leased, or rented, valued in money, whether received in money or 2805
otherwise, without any deduction for any of the following: 2806

(i) The vendor's cost of the property sold; 2807

(ii) The cost of materials used, labor or service costs, 2808
interest, losses, all costs of transportation to the vendor, all 2809
taxes imposed on the vendor, including the tax imposed under 2810
Chapter 5751. of the Revised Code, and any other expense of the 2811
vendor; 2812

(iii) Charges by the vendor for any services necessary to 2813
complete the sale; 2814

(iv) On and after August 1, 2003, delivery charges. As 2815
used in this division, "delivery charges" means charges by the 2816
vendor for preparation and delivery to a location designated by 2817
the consumer of tangible personal property or a service, 2818
including transportation, shipping, postage, handling, crating, 2819
and packing. 2820

(v) Installation charges; 2821

(vi) Credit for any trade-in. 2822

(b) "Price" includes consideration received by the vendor 2823
from a third party, if the vendor actually receives the 2824
consideration from a party other than the consumer, and the 2825
consideration is directly related to a price reduction or 2826
discount on the sale; the vendor has an obligation to pass the 2827
price reduction or discount through to the consumer; the amount 2828
of the consideration attributable to the sale is fixed and 2829
determinable by the vendor at the time of the sale of the item 2830
to the consumer; and one of the following criteria is met: 2831

(i) The consumer presents a coupon, certificate, or other document to the vendor to claim a price reduction or discount where the coupon, certificate, or document is authorized, distributed, or granted by a third party with the understanding that the third party will reimburse any vendor to whom the coupon, certificate, or document is presented;

(ii) The consumer identifies the consumer's self to the seller as a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron does not constitute membership in such a group or organization.

(iii) The price reduction or discount is identified as a third party price reduction or discount on the invoice received by the consumer, or on a coupon, certificate, or other document presented by the consumer.

(c) "Price" does not include any of the following:

(i) Discounts, including cash, term, or coupons that are not reimbursed by a third party that are allowed by a vendor and taken by a consumer on a sale;

(ii) Interest, financing, and carrying charges from credit extended on the sale of tangible personal property or services, if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser;

(iii) Any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale, or similar document given to the consumer. For the purpose of this division, the tax imposed under Chapter 5751. of the Revised Code is not a tax directly on the consumer, even if the tax or a portion thereof is separately stated.

(iv) Notwithstanding divisions (H) (1) (b) (i) to (iii) of 2861
this section, any discount allowed by an automobile manufacturer 2862
to its employee, or to the employee of a supplier, on the 2863
purchase of a new motor vehicle from a new motor vehicle dealer 2864
in this state. 2865

(v) The dollar value of a gift card that is not sold by a 2866
vendor or purchased by a consumer and that is redeemed by the 2867
consumer in purchasing tangible personal property or services if 2868
the vendor is not reimbursed and does not receive compensation 2869
from a third party to cover all or part of the gift card value. 2870
For the purposes of this division, a gift card is not sold by a 2871
vendor or purchased by a consumer if it is distributed pursuant 2872
to an awards, loyalty, or promotional program. Past and present 2873
purchases of tangible personal property or services by the 2874
consumer shall not be treated as consideration exchanged for a 2875
gift card. 2876

(2) In the case of a sale of any new motor vehicle by a 2877
new motor vehicle dealer, as defined in section 4517.01 of the 2878
Revised Code, in which another motor vehicle is accepted by the 2879
dealer as part of the consideration received, "price" has the 2880
same meaning as in division (H) (1) of this section, reduced by 2881
the credit afforded the consumer by the dealer for the motor 2882
vehicle received in trade. 2883

(3) In the case of a sale of any watercraft or outboard 2884
motor by a watercraft dealer licensed in accordance with section 2885
1547.543 of the Revised Code, in which another watercraft, 2886
watercraft and trailer, or outboard motor is accepted by the 2887
dealer as part of the consideration received, "price" has the 2888
same meaning as in division (H) (1) of this section, reduced by 2889
the credit afforded the consumer by the dealer for the 2890

watercraft, watercraft and trailer, or outboard motor received 2891
in trade. As used in this division, "watercraft" includes an 2892
outdrive unit attached to the watercraft. 2893

(4) In the case of transactions for health care services 2894
under division (B)(11) of this section, "price" means the amount 2895
of managed care premiums received each month by a medicaid 2896
health insuring corporation. 2897

(I) "Receipts" means the total amount of the prices of the 2898
sales of vendors, provided that the dollar value of gift cards 2899
distributed pursuant to an awards, loyalty, or promotional 2900
program, and cash discounts allowed and taken on sales at the 2901
time they are consummated are not included, minus any amount 2902
deducted as a bad debt pursuant to section 5739.121 of the 2903
Revised Code. "Receipts" does not include the sale price of 2904
property returned or services rejected by consumers when the 2905
full sale price and tax are refunded either in cash or by 2906
credit. 2907

(J) "Place of business" means any location at which a 2908
person engages in business. 2909

(K) "Premises" includes any real property or portion 2910
thereof upon which any person engages in selling tangible 2911
personal property at retail or making retail sales and also 2912
includes any real property or portion thereof designated for, or 2913
devoted to, use in conjunction with the business engaged in by 2914
such person. 2915

(L) "Casual sale" means a sale of an item of tangible 2916
personal property that was obtained by the person making the 2917
sale, through purchase or otherwise, for the person's own use 2918
and was previously subject to any state's taxing jurisdiction on 2919

its sale or use, and includes such items acquired for the 2920
seller's use that are sold by an auctioneer employed directly by 2921
the person for such purpose, provided the location of such sales 2922
is not the auctioneer's permanent place of business. As used in 2923
this division, "permanent place of business" includes any 2924
location where such auctioneer has conducted more than two 2925
auctions during the year. 2926

(M) "Hotel" means every establishment kept, used, 2927
maintained, advertised, or held out to the public to be a place 2928
where sleeping accommodations are offered to guests, in which 2929
five or more rooms are used for the accommodation of such 2930
guests, whether the rooms are in one or several structures, 2931
except as otherwise provided in division (G) of section 5739.09 2932
of the Revised Code. 2933

(N) "Transient guests" means persons occupying a room or 2934
rooms for sleeping accommodations for less than thirty 2935
consecutive days. 2936

(O) "Making retail sales" means the effecting of 2937
transactions wherein one party is obligated to pay the price and 2938
the other party is obligated to provide a service or to transfer 2939
title to or possession of the item sold. "Making retail sales" 2940
does not include the preliminary acts of promoting or soliciting 2941
the retail sales, other than the distribution of printed matter 2942
which displays or describes and prices the item offered for 2943
sale, nor does it include delivery of a predetermined quantity 2944
of tangible personal property or transportation of property or 2945
personnel to or from a place where a service is performed. 2946

(P) "Used directly in the rendition of a public utility 2947
service" means that property that is to be incorporated into and 2948
will become a part of the consumer's production, transmission, 2949

transportation, or distribution system and that retains its 2950
classification as tangible personal property after such 2951
incorporation; fuel or power used in the production, 2952
transmission, transportation, or distribution system; and 2953
tangible personal property used in the repair and maintenance of 2954
the production, transmission, transportation, or distribution 2955
system, including only such motor vehicles as are specially 2956
designed and equipped for such use. Tangible personal property 2957
and services used primarily in providing highway transportation 2958
for hire are not used directly in the rendition of a public 2959
utility service. In this definition, "public utility" includes a 2960
citizen of the United States holding, and required to hold, a 2961
certificate of public convenience and necessity issued under 49 2962
U.S.C. 41102. 2963

(Q) "Refining" means removing or separating a desirable 2964
product from raw or contaminated materials by distillation or 2965
physical, mechanical, or chemical processes. 2966

(R) "Assembly" and "assembling" mean attaching or fitting 2967
together parts to form a product, but do not include packaging a 2968
product. 2969

(S) "Manufacturing operation" means a process in which 2970
materials are changed, converted, or transformed into a 2971
different state or form from which they previously existed and 2972
includes refining materials, assembling parts, and preparing raw 2973
materials and parts by mixing, measuring, blending, or otherwise 2974
committing such materials or parts to the manufacturing process. 2975
"Manufacturing operation" does not include packaging. 2976

(T) "Fiscal officer" means, with respect to a regional 2977
transit authority, the secretary-treasurer thereof, and with 2978
respect to a county that is a transit authority, the fiscal 2979

officer of the county transit board if one is appointed pursuant 2980
to section 306.03 of the Revised Code or the county auditor if 2981
the board of county commissioners operates the county transit 2982
system. 2983

(U) "Transit authority" means a regional transit authority 2984
created pursuant to section 306.31 of the Revised Code or a 2985
county in which a county transit system is created pursuant to 2986
section 306.01 of the Revised Code. For the purposes of this 2987
chapter, a transit authority must extend to at least the entire 2988
area of a single county. A transit authority that includes 2989
territory in more than one county must include all the area of 2990
the most populous county that is a part of such transit 2991
authority. County population shall be measured by the most 2992
recent census taken by the United States census bureau. 2993

(V) "Legislative authority" means, with respect to a 2994
regional transit authority, the board of trustees thereof, and 2995
with respect to a county that is a transit authority, the board 2996
of county commissioners. 2997

(W) "Territory of the transit authority" means all of the 2998
area included within the territorial boundaries of a transit 2999
authority as they from time to time exist. Such territorial 3000
boundaries must at all times include all the area of a single 3001
county or all the area of the most populous county that is a 3002
part of such transit authority. County population shall be 3003
measured by the most recent census taken by the United States 3004
census bureau. 3005

(X) "Providing a service" means providing or furnishing 3006
anything described in division (B) (3) of this section for 3007
consideration. 3008

(Y) (1) (a) "Automatic data processing" means processing of 3009
others' data, including keypunching or similar data entry 3010
services together with verification thereof, or providing access 3011
to computer equipment for the purpose of processing data. 3012

(b) "Computer services" means providing services 3013
consisting of specifying computer hardware configurations and 3014
evaluating technical processing characteristics, computer 3015
programming, and training of computer programmers and operators, 3016
provided in conjunction with and to support the sale, lease, or 3017
operation of taxable computer equipment or systems. 3018

(c) "Electronic information services" means providing 3019
access to computer equipment by means of telecommunications 3020
equipment for the purpose of either of the following: 3021

(i) Examining or acquiring data stored in or accessible to 3022
the computer equipment; 3023

(ii) Placing data into the computer equipment to be 3024
retrieved by designated recipients with access to the computer 3025
equipment. 3026

For transactions occurring on or after the effective date 3027
of the amendment of this section by H.B. 157 of the 127th 3028
general assembly, December 21, 2007, "electronic information 3029
services" does not include electronic publishing as defined in 3030
division (LLL) of this section. 3031

(d) "Automatic data processing, computer services, or 3032
electronic information services" shall not include personal or 3033
professional services. 3034

(2) As used in divisions (B) (3) (e) and (Y) (1) of this 3035
section, "personal and professional services" means all services 3036
other than automatic data processing, computer services, or 3037

electronic information services, including but not limited to:	3038
(a) Accounting and legal services such as advice on tax matters, asset management, budgetary matters, quality control, information security, and auditing and any other situation where the service provider receives data or information and studies, alters, analyzes, interprets, or adjusts such material;	3039 3040 3041 3042 3043
(b) Analyzing business policies and procedures;	3044
(c) Identifying management information needs;	3045
(d) Feasibility studies, including economic and technical analysis of existing or potential computer hardware or software needs and alternatives;	3046 3047 3048
(e) Designing policies, procedures, and custom software for collecting business information, and determining how data should be summarized, sequenced, formatted, processed, controlled, and reported so that it will be meaningful to management;	3049 3050 3051 3052 3053
(f) Developing policies and procedures that document how business events and transactions are to be authorized, executed, and controlled;	3054 3055 3056
(g) Testing of business procedures;	3057
(h) Training personnel in business procedure applications;	3058
(i) Providing credit information to users of such information by a consumer reporting agency, as defined in the "Fair Credit Reporting Act," 84 Stat. 1114, 1129 (1970), 15 U.S.C. 1681a(f), or as hereafter amended, including but not limited to gathering, organizing, analyzing, recording, and furnishing such information by any oral, written, graphic, or electronic medium;	3059 3060 3061 3062 3063 3064 3065

(j) Providing debt collection services by any oral, 3066
written, graphic, or electronic means; 3067

(k) Providing digital advertising services. 3068

The services listed in divisions (Y) (2) (a) to (k) of this 3069
section are not automatic data processing or computer services. 3070

(Z) "Highway transportation for hire" means the 3071
transportation of personal property belonging to others for 3072
consideration by any of the following: 3073

(1) The holder of a permit or certificate issued by this 3074
state or the United States authorizing the holder to engage in 3075
transportation of personal property belonging to others for 3076
consideration over or on highways, roadways, streets, or any 3077
similar public thoroughfare; 3078

(2) A person who engages in the transportation of personal 3079
property belonging to others for consideration over or on 3080
highways, roadways, streets, or any similar public thoroughfare 3081
but who could not have engaged in such transportation on 3082
December 11, 1985, unless the person was the holder of a permit 3083
or certificate of the types described in division (Z) (1) of this 3084
section; 3085

(3) A person who leases a motor vehicle to and operates it 3086
for a person described by division (Z) (1) or (2) of this 3087
section. 3088

(AA) (1) "Telecommunications service" means the electronic 3089
transmission, conveyance, or routing of voice, data, audio, 3090
video, or any other information or signals to a point, or 3091
between or among points. "Telecommunications service" includes 3092
such transmission, conveyance, or routing in which computer 3093
processing applications are used to act on the form, code, or 3094

protocol of the content for purposes of transmission, 3095
conveyance, or routing without regard to whether the service is 3096
referred to as voice-over internet protocol service or is 3097
classified by the federal communications commission as enhanced 3098
or value-added. "Telecommunications service" does not include 3099
any of the following: 3100

(a) Data processing and information services that allow 3101
data to be generated, acquired, stored, processed, or retrieved 3102
and delivered by an electronic transmission to a consumer where 3103
the consumer's primary purpose for the underlying transaction is 3104
the processed data or information; 3105

(b) Installation or maintenance of wiring or equipment on 3106
a customer's premises; 3107

(c) Tangible personal property; 3108

(d) Advertising, including directory advertising; 3109

(e) Billing and collection services provided to third 3110
parties; 3111

(f) Internet access service; 3112

(g) Radio and television audio and video programming 3113
services, regardless of the medium, including the furnishing of 3114
transmission, conveyance, and routing of such services by the 3115
programming service provider. Radio and television audio and 3116
video programming services include, but are not limited to, 3117
cable service, as defined in 47 U.S.C. 522(6), and audio and 3118
video programming services delivered by commercial mobile radio 3119
service providers, as defined in 47 C.F.R. 20.3; 3120

(h) Ancillary service; 3121

(i) Digital products delivered electronically, including 3122

software, music, video, reading materials, or ring tones. 3123

(2) "Ancillary service" means a service that is associated 3124
with or incidental to the provision of telecommunications 3125
service, including conference bridging service, detailed 3126
telecommunications billing service, directory assistance, 3127
vertical service, and voice mail service. As used in this 3128
division: 3129

(a) "Conference bridging service" means an ancillary 3130
service that links two or more participants of an audio or video 3131
conference call, including providing a telephone number. 3132
"Conference bridging service" does not include 3133
telecommunications services used to reach the conference bridge. 3134

(b) "Detailed telecommunications billing service" means an 3135
ancillary service of separately stating information pertaining 3136
to individual calls on a customer's billing statement. 3137

(c) "Directory assistance" means an ancillary service of 3138
providing telephone number or address information. 3139

(d) "Vertical service" means an ancillary service that is 3140
offered in connection with one or more telecommunications 3141
services, which offers advanced calling features that allow 3142
customers to identify callers and manage multiple calls and call 3143
connections, including conference bridging service. 3144

(e) "Voice mail service" means an ancillary service that 3145
enables the customer to store, send, or receive recorded 3146
messages. "Voice mail service" does not include any vertical 3147
services that the customer may be required to have in order to 3148
utilize the voice mail service. 3149

(3) "900 service" means an inbound toll telecommunications 3150
service purchased by a subscriber that allows the subscriber's 3151

customers to call in to the subscriber's prerecorded 3152
announcement or live service, and which is typically marketed 3153
under the name "900 service" and any subsequent numbers 3154
designated by the federal communications commission. "900 3155
service" does not include the charge for collection services 3156
provided by the seller of the telecommunications service to the 3157
subscriber, or services or products sold by the subscriber to 3158
the subscriber's customer. 3159

(4) "Prepaid calling service" means the right to access 3160
exclusively telecommunications services, which must be paid for 3161
in advance and which enables the origination of calls using an 3162
access number or authorization code, whether manually or 3163
electronically dialed, and that is sold in predetermined units 3164
or dollars of which the number declines with use in a known 3165
amount. 3166

(5) "Prepaid wireless calling service" means a 3167
telecommunications service that provides the right to utilize 3168
mobile telecommunications service as well as other non- 3169
telecommunications services, including the download of digital 3170
products delivered electronically, and content and ancillary 3171
services, that must be paid for in advance and that is sold in 3172
predetermined units or dollars of which the number declines with 3173
use in a known amount. 3174

(6) "Value-added non-voice data service" means a 3175
telecommunications service in which computer processing 3176
applications are used to act on the form, content, code, or 3177
protocol of the information or data primarily for a purpose 3178
other than transmission, conveyance, or routing. 3179

(7) "Coin-operated telephone service" means a 3180
telecommunications service paid for by inserting money into a 3181

telephone accepting direct deposits of money to operate. 3182

(8) "Customer" has the same meaning as in section 5739.034 3183
of the Revised Code. 3184

(BB) "Laundry and dry cleaning services" means removing 3185
soil or dirt from towels, linens, articles of clothing, or other 3186
fabric items that belong to others and supplying towels, linens, 3187
articles of clothing, or other fabric items. "Laundry and dry 3188
cleaning services" does not include the provision of self- 3189
service facilities for use by consumers to remove soil or dirt 3190
from towels, linens, articles of clothing, or other fabric 3191
items. 3192

(CC) "Magazines distributed as controlled circulation 3193
publications" means magazines containing at least twenty-four 3194
pages, at least twenty-five per cent editorial content, issued 3195
at regular intervals four or more times a year, and circulated 3196
without charge to the recipient, provided that such magazines 3197
are not owned or controlled by individuals or business concerns 3198
which conduct such publications as an auxiliary to, and 3199
essentially for the advancement of the main business or calling 3200
of, those who own or control them. 3201

(DD) "Landscaping and lawn care service" means the 3202
services of planting, seeding, sodding, removing, cutting, 3203
trimming, pruning, mulching, aerating, applying chemicals, 3204
watering, fertilizing, and providing similar services to 3205
establish, promote, or control the growth of trees, shrubs, 3206
flowers, grass, ground cover, and other flora, or otherwise 3207
maintaining a lawn or landscape grown or maintained by the owner 3208
for ornamentation or other nonagricultural purpose. However, 3209
"landscaping and lawn care service" does not include the 3210
providing of such services by a person who has less than five 3211

thousand dollars in sales of such services during the calendar 3212
year. 3213

(EE) "Private investigation and security service" means 3214
the performance of any activity for which the provider of such 3215
service is required to be licensed pursuant to Chapter 4749. of 3216
the Revised Code, or would be required to be so licensed in 3217
performing such services in this state, and also includes the 3218
services of conducting polygraph examinations and of monitoring 3219
or overseeing the activities on or in, or the condition of, the 3220
consumer's home, business, or other facility by means of 3221
electronic or similar monitoring devices. "Private investigation 3222
and security service" does not include special duty services 3223
provided by off-duty police officers, deputy sheriffs, and other 3224
peace officers regularly employed by the state or a political 3225
subdivision. 3226

(FF) "Information services" means providing conversation, 3227
giving consultation or advice, playing or making a voice or 3228
other recording, making or keeping a record of the number of 3229
callers, and any other service provided to a consumer by means 3230
of a nine hundred telephone call, except when the nine hundred 3231
telephone call is the means by which the consumer makes a 3232
contribution to a recognized charity. 3233

(GG) "Research and development" means designing, creating, 3234
or formulating new or enhanced products, equipment, or 3235
manufacturing processes, and also means conducting scientific or 3236
technological inquiry and experimentation in the physical 3237
sciences with the goal of increasing scientific knowledge which 3238
may reveal the bases for new or enhanced products, equipment, or 3239
manufacturing processes. 3240

(HH) "Qualified research and development equipment" means 3241

capitalized tangible personal property, and leased personal 3242
property that would be capitalized if purchased, used by a 3243
person primarily to perform research and development. Tangible 3244
personal property primarily used in testing, as defined in 3245
division (A) (4) of section 5739.011 of the Revised Code, or used 3246
for recording or storing test results, is not qualified research 3247
and development equipment unless such property is primarily used 3248
by the consumer in testing the product, equipment, or 3249
manufacturing process being created, designed, or formulated by 3250
the consumer in the research and development activity or in 3251
recording or storing such test results. 3252

(II) "Building maintenance and janitorial service" means 3253
cleaning the interior or exterior of a building and any tangible 3254
personal property located therein or thereon, including any 3255
services incidental to such cleaning for which no separate 3256
charge is made. However, "building maintenance and janitorial 3257
service" does not include the providing of such service by a 3258
person who has less than five thousand dollars in sales of such 3259
service during the calendar year. As used in this division, 3260
"cleaning" does not include sanitation services necessary for an 3261
establishment described in 21 U.S.C. 608 to comply with rules 3262
and regulations adopted pursuant to that section. 3263

(JJ) "Employment service" means providing or supplying 3264
personnel, on a temporary or long-term basis, to perform work or 3265
labor under the supervision or control of another, when the 3266
personnel so provided or supplied receive their wages, salary, 3267
or other compensation from the provider or supplier of the 3268
employment service or from a third party that provided or 3269
supplied the personnel to the provider or supplier. "Employment 3270
service" does not include: 3271

(1) Acting as a contractor or subcontractor, where the personnel performing the work are not under the direct control of the purchaser.	3272 3273 3274
(2) Medical and health care services.	3275
(3) Supplying personnel to a purchaser pursuant to a contract of at least one year between the service provider and the purchaser that specifies that each employee covered under the contract is assigned to the purchaser on a permanent basis.	3276 3277 3278 3279
(4) Transactions between members of an affiliated group, as defined in division (B) (3) (e) of this section.	3280 3281
(5) Transactions where the personnel so provided or supplied by a provider or supplier to a purchaser of an employment service are then provided or supplied by that purchaser to a third party as an employment service, except "employment service" does include the transaction between that purchaser and the third party.	3282 3283 3284 3285 3286 3287
(KK) "Employment placement service" means locating or finding employment for a person or finding or locating an employee to fill an available position.	3288 3289 3290
(LL) "Exterminating service" means eradicating or attempting to eradicate vermin infestations from a building or structure, or the area surrounding a building or structure, and includes activities to inspect, detect, or prevent vermin infestation of a building or structure.	3291 3292 3293 3294 3295
(MM) "Physical fitness facility service" means all transactions by which a membership is granted, maintained, or renewed, including initiation fees, membership dues, renewal fees, monthly minimum fees, and other similar fees and dues, by a physical fitness facility such as an athletic club, health	3296 3297 3298 3299 3300

spa, or gymnasium, which entitles the member to use the facility 3301
for physical exercise. 3302

(NN) "Recreation and sports club service" means all 3303
transactions by which a membership is granted, maintained, or 3304
renewed, including initiation fees, membership dues, renewal 3305
fees, monthly minimum fees, and other similar fees and dues, by 3306
a recreation and sports club, which entitles the member to use 3307
the facilities of the organization. "Recreation and sports club" 3308
means an organization that has ownership of, or controls or 3309
leases on a continuing, long-term basis, the facilities used by 3310
its members and includes an aviation club, gun or shooting club, 3311
yacht club, card club, swimming club, tennis club, golf club, 3312
country club, riding club, amateur sports club, or similar 3313
organization. 3314

(OO) "Livestock" means farm animals commonly raised for 3315
food, food production, or other agricultural purposes, 3316
including, but not limited to, cattle, sheep, goats, swine, 3317
poultry, and captive deer. "Livestock" does not include 3318
invertebrates, amphibians, reptiles, domestic pets, animals for 3319
use in laboratories or for exhibition, or other animals not 3320
commonly raised for food or food production. 3321

(PP) "Livestock structure" means a building or structure 3322
used exclusively for the housing, raising, feeding, or 3323
sheltering of livestock, and includes feed storage or handling 3324
structures and structures for livestock waste handling. 3325

(QQ) "Horticulture" means the growing, cultivation, and 3326
production of flowers, fruits, herbs, vegetables, sod, 3327
mushrooms, and nursery stock. As used in this division, "nursery 3328
stock" has the same meaning as in section 927.51 of the Revised 3329
Code. 3330

(RR) "Horticulture structure" means a building or 3331
structure used exclusively for the commercial growing, raising, 3332
or overwintering of horticultural products, and includes the 3333
area used for stocking, storing, and packing horticultural 3334
products when done in conjunction with the production of those 3335
products. 3336

(SS) "Newspaper" means an unbound publication bearing a 3337
title or name that is regularly published, at least as 3338
frequently as biweekly, and distributed from a fixed place of 3339
business to the public in a specific geographic area, and that 3340
contains a substantial amount of news matter of international, 3341
national, or local events of interest to the general public. 3342

(TT) "Professional racing team" means a person that 3343
employs at least twenty full-time employees for the purpose of 3344
conducting a motor vehicle racing business for profit. The 3345
person must conduct the business with the purpose of racing one 3346
or more motor racing vehicles in at least ten competitive 3347
professional racing events each year that comprise all or part 3348
of a motor racing series sanctioned by one or more motor racing 3349
sanctioning organizations. A "motor racing vehicle" means a 3350
vehicle for which the chassis, engine, and parts are designed 3351
exclusively for motor racing, and does not include a stock or 3352
production model vehicle that may be modified for use in racing. 3353
For the purposes of this division: 3354

(1) A "competitive professional racing event" is a motor 3355
vehicle racing event sanctioned by one or more motor racing 3356
sanctioning organizations, at which aggregate cash prizes in 3357
excess of eight hundred thousand dollars are awarded to the 3358
competitors. 3359

(2) "Full-time employee" means an individual who is 3360

employed for consideration for thirty-five or more hours a week, 3361
or who renders any other standard of service generally accepted 3362
by custom or specified by contract as full-time employment. 3363

(UU) (1) "Lease" or "rental" means any transfer of the 3364
possession or control of tangible personal property for a fixed 3365
or indefinite term, for consideration. "Lease" or "rental" 3366
includes future options to purchase or extend, and agreements 3367
described in 26 U.S.C. 7701(h) (1) covering motor vehicles and 3368
trailers where the amount of consideration may be increased or 3369
decreased by reference to the amount realized upon the sale or 3370
disposition of the property. "Lease" or "rental" does not 3371
include: 3372

(a) A transfer of possession or control of tangible 3373
personal property under a security agreement or a deferred 3374
payment plan that requires the transfer of title upon completion 3375
of the required payments; 3376

(b) A transfer of possession or control of tangible 3377
personal property under an agreement that requires the transfer 3378
of title upon completion of required payments and payment of an 3379
option price that does not exceed the greater of one hundred 3380
dollars or one per cent of the total required payments; 3381

(c) Providing tangible personal property along with an 3382
operator for a fixed or indefinite period of time, if the 3383
operator is necessary for the property to perform as designed. 3384
For purposes of this division, the operator must do more than 3385
maintain, inspect, or set up the tangible personal property. 3386

(2) "Lease" and "rental," as defined in division (UU) of 3387
this section, shall not apply to leases or rentals that exist 3388
before June 26, 2003. 3389

(3) "Lease" and "rental" have the same meaning as in 3390
division (UU) (1) of this section regardless of whether a 3391
transaction is characterized as a lease or rental under 3392
generally accepted accounting principles, the Internal Revenue 3393
Code, Title XIII of the Revised Code, or other federal, state, 3394
or local laws. 3395

(VV) "Mobile telecommunications service" has the same 3396
meaning as in the "Mobile Telecommunications Sourcing Act," Pub. 3397
L. No. 106-252, 114 Stat. 631 (2000), 4 U.S.C.A. 124(7), as 3398
amended, and, on and after August 1, 2003, includes related fees 3399
and ancillary services, including universal service fees, 3400
detailed billing service, directory assistance, service 3401
initiation, voice mail service, and vertical services, such as 3402
caller ID and three-way calling. 3403

(WW) "Certified service provider" has the same meaning as 3404
in section 5740.01 of the Revised Code. 3405

(XX) "Satellite broadcasting service" means the 3406
distribution or broadcasting of programming or services by 3407
satellite directly to the subscriber's receiving equipment 3408
without the use of ground receiving or distribution equipment, 3409
except the subscriber's receiving equipment or equipment used in 3410
the uplink process to the satellite, and includes all service 3411
and rental charges, premium channels or other special services, 3412
installation and repair service charges, and any other charges 3413
having any connection with the provision of the satellite 3414
broadcasting service. 3415

(YY) "Tangible personal property" means personal property 3416
that can be seen, weighed, measured, felt, or touched, or that 3417
is in any other manner perceptible to the senses. For purposes 3418
of this chapter and Chapter 5741. of the Revised Code, "tangible 3419

personal property" includes motor vehicles, electricity, water, 3420
gas, steam, and prewritten computer software. 3421

(ZZ) "Municipal gas utility" means a municipal corporation 3422
that owns or operates a system for the distribution of natural 3423
gas. 3424

(AAA) "Computer" means an electronic device that accepts 3425
information in digital or similar form and manipulates it for a 3426
result based on a sequence of instructions. 3427

(BBB) "Computer software" means a set of coded 3428
instructions designed to cause a computer or automatic data 3429
processing equipment to perform a task. 3430

(CCC) "Delivered electronically" means delivery of 3431
computer software from the seller to the purchaser by means 3432
other than tangible storage media. 3433

(DDD) "Prewritten computer software" means computer 3434
software, including prewritten upgrades, that is not designed 3435
and developed by the author or other creator to the 3436
specifications of a specific purchaser. The combining of two or 3437
more prewritten computer software programs or prewritten 3438
portions thereof does not cause the combination to be other than 3439
prewritten computer software. "Prewritten computer software" 3440
includes software designed and developed by the author or other 3441
creator to the specifications of a specific purchaser when it is 3442
sold to a person other than the purchaser. If a person modifies 3443
or enhances computer software of which the person is not the 3444
author or creator, the person shall be deemed to be the author 3445
or creator only of such person's modifications or enhancements. 3446
Prewritten computer software or a prewritten portion thereof 3447
that is modified or enhanced to any degree, where such 3448

modification or enhancement is designed and developed to the 3449
specifications of a specific purchaser, remains prewritten 3450
computer software; provided, however, that where there is a 3451
reasonable, separately stated charge or an invoice or other 3452
statement of the price given to the purchaser for the 3453
modification or enhancement, the modification or enhancement 3454
shall not constitute prewritten computer software. 3455

(EEE) (1) "Food" means substances, whether in liquid, 3456
concentrated, solid, frozen, dried, or dehydrated form, that are 3457
sold for ingestion or chewing by humans and are consumed for 3458
their taste or nutritional value. "Food" does not include 3459
alcoholic beverages, dietary supplements, soft drinks, or 3460
tobacco. 3461

(2) As used in division (EEE) (1) of this section: 3462

(a) "Alcoholic beverages" means beverages that are 3463
suitable for human consumption and contain one-half of one per 3464
cent or more of alcohol by volume. 3465

(b) "Dietary supplements" means any product, other than 3466
tobacco, that is intended to supplement the diet and that is 3467
intended for ingestion in tablet, capsule, powder, softgel, 3468
gelcap, or liquid form, or, if not intended for ingestion in 3469
such a form, is not represented as conventional food for use as 3470
a sole item of a meal or of the diet; that is required to be 3471
labeled as a dietary supplement, identifiable by the "supplement 3472
facts" box found on the label, as required by 21 C.F.R. 101.36; 3473
and that contains one or more of the following dietary 3474
ingredients: 3475

(i) A vitamin; 3476

(ii) A mineral; 3477

(iii) An herb or other botanical;	3478
(iv) An amino acid;	3479
(v) A dietary substance for use by humans to supplement the diet by increasing the total dietary intake;	3480 3481
(vi) A concentrate, metabolite, constituent, extract, or combination of any ingredient described in divisions (EEE) (2) (b) (i) to (v) of this section.	3482 3483 3484
(c) "Soft drinks" means nonalcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" does not include beverages that contain milk or milk products, soy, rice, or similar milk substitutes, or that contains greater than fifty per cent vegetable or fruit juice by volume.	3485 3486 3487 3488 3489
(d) "Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.	3490 3491
(FFF) "Drug" means a compound, substance, or preparation, and any component of a compound, substance, or preparation, other than food, dietary supplements, or alcoholic beverages that is recognized in the official United States pharmacopoeia, official homeopathic pharmacopoeia of the United States, or official national formulary, and supplements to them; is intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or is intended to affect the structure or any function of the body.	3492 3493 3494 3495 3496 3497 3498 3499 3500
(GGG) "Prescription" means an order, formula, or recipe issued in any form of oral, written, electronic, or other means of transmission by a duly licensed practitioner authorized by the laws of this state to issue a prescription.	3501 3502 3503 3504
(HHH) "Durable medical equipment" means equipment,	3505

including repair and replacement parts for such equipment, that 3506
can withstand repeated use, is primarily and customarily used to 3507
serve a medical purpose, generally is not useful to a person in 3508
the absence of illness or injury, and is not worn in or on the 3509
body. "Durable medical equipment" does not include mobility 3510
enhancing equipment. 3511

(III) "Mobility enhancing equipment" means equipment, 3512
including repair and replacement parts for such equipment, that 3513
is primarily and customarily used to provide or increase the 3514
ability to move from one place to another and is appropriate for 3515
use either in a home or a motor vehicle, that is not generally 3516
used by persons with normal mobility, and that does not include 3517
any motor vehicle or equipment on a motor vehicle normally 3518
provided by a motor vehicle manufacturer. "Mobility enhancing 3519
equipment" does not include durable medical equipment. 3520

(JJJ) "Prosthetic device" means a replacement, corrective, 3521
or supportive device, including repair and replacement parts for 3522
the device, worn on or in the human body to artificially replace 3523
a missing portion of the body, prevent or correct physical 3524
deformity or malfunction, or support a weak or deformed portion 3525
of the body. As used in this division, before July 1, 2019, 3526
"prosthetic device" does not include corrective eyeglasses, 3527
contact lenses, or dental prosthesis. On or after July 1, 2019, 3528
"prosthetic device" does not include dental prosthesis but does 3529
include corrective eyeglasses or contact lenses. 3530

(KKK) (1) "Fractional aircraft ownership program" means a 3531
program in which persons within an affiliated group sell and 3532
manage fractional ownership program aircraft, provided that at 3533
least one hundred airworthy aircraft are operated in the program 3534
and the program meets all of the following criteria: 3535

(a) Management services are provided by at least one 3536
program manager within an affiliated group on behalf of the 3537
fractional owners. 3538

(b) Each program aircraft is owned or possessed by at 3539
least one fractional owner. 3540

(c) Each fractional owner owns or possesses at least a 3541
one-sixteenth interest in at least one fixed-wing program 3542
aircraft. 3543

(d) A dry-lease aircraft interchange arrangement is in 3544
effect among all of the fractional owners. 3545

(e) Multi-year program agreements are in effect regarding 3546
the fractional ownership, management services, and dry-lease 3547
aircraft interchange arrangement aspects of the program. 3548

(2) As used in division (KKK) (1) of this section: 3549

(a) "Affiliated group" has the same meaning as in division 3550
(B) (3) (e) of this section. 3551

(b) "Fractional owner" means a person that owns or 3552
possesses at least a one-sixteenth interest in a program 3553
aircraft and has entered into the agreements described in 3554
division (KKK) (1) (e) of this section. 3555

(c) "Fractional ownership program aircraft" or "program 3556
aircraft" means a turbojet aircraft that is owned or possessed 3557
by a fractional owner and that has been included in a dry-lease 3558
aircraft interchange arrangement and agreement under divisions 3559
(KKK) (1) (d) and (e) of this section, or an aircraft a program 3560
manager owns or possesses primarily for use in a fractional 3561
aircraft ownership program. 3562

(d) "Management services" means administrative and 3563

aviation support services furnished under a fractional aircraft 3564
ownership program in accordance with a management services 3565
agreement under division (KKK) (1) (e) of this section, and 3566
offered by the program manager to the fractional owners, 3567
including, at a minimum, the establishment and implementation of 3568
safety guidelines; the coordination of the scheduling of the 3569
program aircraft and crews; program aircraft maintenance; 3570
program aircraft insurance; crew training for crews employed, 3571
furnished, or contracted by the program manager or the 3572
fractional owner; the satisfaction of record-keeping 3573
requirements; and the development and use of an operations 3574
manual and a maintenance manual for the fractional aircraft 3575
ownership program. 3576

(e) "Program manager" means the person that offers 3577
management services to fractional owners pursuant to a 3578
management services agreement under division (KKK) (1) (e) of this 3579
section. 3580

(LLL) "Electronic publishing" means providing access to 3581
one or more of the following primarily for business customers, 3582
including the federal government or a state government or a 3583
political subdivision thereof, to conduct research: news; 3584
business, financial, legal, consumer, or credit materials; 3585
editorials, columns, reader commentary, or features; photos or 3586
images; archival or research material; legal notices, identity 3587
verification, or public records; scientific, educational, 3588
instructional, technical, professional, trade, or other literary 3589
materials; or other similar information which has been gathered 3590
and made available by the provider to the consumer in an 3591
electronic format. Providing electronic publishing includes the 3592
functions necessary for the acquisition, formatting, editing, 3593
storage, and dissemination of data or information that is the 3594

subject of a sale. 3595

(MMM) "Medicaid health insuring corporation" means a 3596
health insuring corporation that holds a certificate of 3597
authority under Chapter 1751. of the Revised Code and is under 3598
contract with the department of medicaid pursuant to section 3599
5167.10 of the Revised Code. 3600

(NNN) "Managed care premium" means any premium, 3601
capitation, or other payment a medicaid health insuring 3602
corporation receives for providing or arranging for the 3603
provision of health care services to its members or enrollees 3604
residing in this state. 3605

(OOO) "Captive deer" means deer and other cervidae that 3606
have been legally acquired, or their offspring, that are 3607
privately owned for agricultural or farming purposes. 3608

(PPP) "Gift card" means a document, card, certificate, or 3609
other record, whether tangible or intangible, that may be 3610
redeemed by a consumer for a dollar value when making a purchase 3611
of tangible personal property or services. 3612

(QQQ) "Specified digital product" means an electronically 3613
transferred digital audiovisual work, digital audio work, or 3614
digital book. 3615

As used in division (QQQ) of this section: 3616

(1) "Digital audiovisual work" means a series of related 3617
images that, when shown in succession, impart an impression of 3618
motion, together with accompanying sounds, if any. 3619

(2) "Digital audio work" means a work that results from 3620
the fixation of a series of musical, spoken, or other sounds, 3621
including digitized sound files that are downloaded onto a 3622

device and that may be used to alert the customer with respect 3623
to a communication. 3624

(3) "Digital book" means a work that is generally 3625
recognized in the ordinary and usual sense as a book. 3626

(4) "Electronically transferred" means obtained by the 3627
purchaser by means other than tangible storage media. 3628

(RRR) "Digital advertising services" means providing 3629
access, by means of telecommunications equipment, to computer 3630
equipment that is used to enter, upload, download, review, 3631
manipulate, store, add, or delete data for the purpose of 3632
electronically displaying, delivering, placing, or transferring 3633
promotional advertisements to potential customers about products 3634
or services or about industry or business brands. 3635

Sec. 5739.09. (A) (1) A board of county commissioners may, 3636
by resolution adopted by a majority of the members of the board, 3637
levy an excise tax not to exceed three per cent on transactions 3638
by which lodging by a hotel is or is to be furnished to 3639
transient guests. The board shall establish all regulations 3640
necessary to provide for the administration and allocation of 3641
the tax. The regulations may prescribe the time for payment of 3642
the tax, and may provide for the imposition of a penalty or 3643
interest, or both, for late payments, provided that the penalty 3644
does not exceed ten per cent of the amount of tax due, and the 3645
rate at which interest accrues does not exceed the rate per 3646
annum prescribed pursuant to section 5703.47 of the Revised 3647
Code. Except as provided in divisions (A) (2), (3), (4), (5), 3648
(6), (7), (8), (9), (10), (11), and (12) of this section, the 3649
regulations shall provide, after deducting the real and actual 3650
costs of administering the tax, for the return to each municipal 3651
corporation or township that does not levy an excise tax on the 3652

transactions, a uniform percentage of the tax collected in the 3653
municipal corporation or in the unincorporated portion of the 3654
township from each transaction, not to exceed thirty-three and 3655
one-third per cent. The remainder of the revenue arising from 3656
the tax shall be deposited in a separate fund and shall be spent 3657
solely to make contributions to the convention and visitors' 3658
bureau operating within the county, including a pledge and 3659
contribution of any portion of the remainder pursuant to an 3660
agreement authorized by section 307.678 or 307.695 of the 3661
Revised Code, provided that if the board of county commissioners 3662
of an eligible county as defined in section 307.678 or 307.695 3663
of the Revised Code adopts a resolution amending a resolution 3664
levying a tax under this division to provide that revenue from 3665
the tax shall be used by the board as described in either 3666
division (D) of section 307.678 or division (H) of section 3667
307.695 of the Revised Code, the remainder of the revenue shall 3668
be used as described in the resolution making that amendment. 3669
Except as provided in division (A) (2), (3), (4), (5), (6), (7), 3670
(8), (9), (10), or (11) or (H) of this section, on and after May 3671
10, 1994, a board of county commissioners may not levy an excise 3672
tax pursuant to this division in any municipal corporation or 3673
township located wholly or partly within the county that has in 3674
effect an ordinance or resolution levying an excise tax pursuant 3675
to division (B) of this section. The board of a county that has 3676
levied a tax under division (C) of this section may, by 3677
resolution adopted within ninety days after July 15, 1985, by a 3678
majority of the members of the board, amend the resolution 3679
levying a tax under this division to provide for a portion of 3680
that tax to be pledged and contributed in accordance with an 3681
agreement entered into under section 307.695 of the Revised 3682
Code. A tax, any revenue from which is pledged pursuant to such 3683
an agreement, shall remain in effect at the rate at which it is 3684

imposed for the duration of the period for which the revenue 3685
from the tax has been so pledged. 3686

The board of county commissioners of an eligible county as 3687
defined in section 307.695 of the Revised Code may, by 3688
resolution adopted by a majority of the members of the board, 3689
amend a resolution levying a tax under this division to provide 3690
that the revenue from the tax shall be used by the board as 3691
described in division (H) of section 307.695 of the Revised 3692
Code, in which case the tax shall remain in effect at the rate 3693
at which it was imposed for the duration of any agreement 3694
entered into by the board under section 307.695 of the Revised 3695
Code, the duration during which any securities issued by the 3696
board under that section are outstanding, or the duration of the 3697
period during which the board owns a project as defined in 3698
section 307.695 of the Revised Code, whichever duration is 3699
longest. 3700

The board of county commissioners of an eligible county as 3701
defined in section 307.678 of the Revised Code may, by 3702
resolution, amend a resolution levying a tax under this division 3703
to provide that revenue from the tax, not to exceed five hundred 3704
thousand dollars each year, may be used as described in division 3705
(E) of section 307.678 of the Revised Code. 3706

Notwithstanding division (A) (1) of this section, the board 3707
of county commissioners of a county described in division (A) (8) 3708
(a) of this section may, by resolution, amend a resolution 3709
levying a tax under this division to provide that all or a 3710
portion of the revenue from the tax, including any revenue 3711
otherwise required to be returned to townships or municipal 3712
corporations under this division, may be used or pledged for the 3713
payment of debt service on securities issued to pay the costs of 3714

constructing, operating, and maintaining sports facilities 3715
described in division (A) (8) (b) of this section. 3716

The board of county commissioners of a county described in 3717
division (A) (9) of this section may, by resolution, amend a 3718
resolution levying a tax under this division to provide that all 3719
or a portion of the revenue from the tax may be used for the 3720
purposes described in section 307.679 of the Revised Code. 3721

(2) A board of county commissioners that levies an excise 3722
tax under division (A) (1) of this section on June 30, 1997, at a 3723
rate of three per cent, and that has pledged revenue from the 3724
tax to an agreement entered into under section 307.695 of the 3725
Revised Code or, in the case of the board of county 3726
commissioners of an eligible county as defined in section 3727
307.695 of the Revised Code, has amended a resolution levying a 3728
tax under division (C) of this section to provide that proceeds 3729
from the tax shall be used by the board as described in division 3730
(H) of section 307.695 of the Revised Code, may, at any time by 3731
a resolution adopted by a majority of the members of the board, 3732
amend the resolution levying a tax under division (A) (1) of this 3733
section to provide for an increase in the rate of that tax up to 3734
seven per cent on each transaction; to provide that revenue from 3735
the increase in the rate shall be used as described in division 3736
(H) of section 307.695 of the Revised Code or be spent solely to 3737
make contributions to the convention and visitors' bureau 3738
operating within the county to be used specifically for 3739
promotion, advertising, and marketing of the region in which the 3740
county is located; and to provide that the rate in excess of the 3741
three per cent levied under division (A) (1) of this section 3742
shall remain in effect at the rate at which it is imposed for 3743
the duration of the period during which any agreement is in 3744
effect that was entered into under section 307.695 of the 3745

Revised Code by the board of county commissioners levying a tax 3746
under division (A) (1) of this section, the duration of the 3747
period during which any securities issued by the board under 3748
division (I) of section 307.695 of the Revised Code are 3749
outstanding, or the duration of the period during which the 3750
board owns a project as defined in section 307.695 of the 3751
Revised Code, whichever duration is longest. The amendment also 3752
shall provide that no portion of that revenue need be returned 3753
to townships or municipal corporations as would otherwise be 3754
required under division (A) (1) of this section. 3755

(3) A board of county commissioners that levies a tax 3756
under division (A) (1) of this section on March 18, 1999, at a 3757
rate of three per cent may, by resolution adopted not later than 3758
forty-five days after March 18, 1999, amend the resolution 3759
levying the tax to provide for all of the following: 3760

(a) That the rate of the tax shall be increased by not 3761
more than an additional four per cent on each transaction; 3762

(b) That all of the revenue from the increase in the rate 3763
shall be pledged and contributed to a convention facilities 3764
authority established by the board of county commissioners under 3765
Chapter 351. of the Revised Code on or before November 15, 1998, 3766
and used to pay costs of constructing, maintaining, operating, 3767
and promoting a facility in the county, including paying bonds, 3768
or notes issued in anticipation of bonds, as provided by that 3769
chapter; 3770

(c) That no portion of the revenue arising from the 3771
increase in rate need be returned to municipal corporations or 3772
townships as otherwise required under division (A) (1) of this 3773
section; 3774

(d) That the increase in rate shall not be subject to 3775
diminution by initiative or referendum or by law while any 3776
bonds, or notes in anticipation of bonds, issued by the 3777
authority under Chapter 351. of the Revised Code to which the 3778
revenue is pledged, remain outstanding in accordance with their 3779
terms, unless provision is made by law or by the board of county 3780
commissioners for an adequate substitute therefor that is 3781
satisfactory to the trustee if a trust agreement secures the 3782
bonds. 3783

Division (A) (3) of this section does not apply to the 3784
board of county commissioners of any county in which a 3785
convention center or facility exists or is being constructed on 3786
November 15, 1998, or of any county in which a convention 3787
facilities authority levies a tax pursuant to section 351.021 of 3788
the Revised Code on that date. 3789

As used in division (A) (3) of this section, "cost" and 3790
"facility" have the same meanings as in section 351.01 of the 3791
Revised Code, and "convention center" has the same meaning as in 3792
section 307.695 of the Revised Code. 3793

(4) (a) A board of county commissioners that levies a tax 3794
under division (A) (1) of this section on June 30, 2002, at a 3795
rate of three per cent may, by resolution adopted not later than 3796
September 30, 2002, amend the resolution levying the tax to 3797
provide for all of the following: 3798

(i) That the rate of the tax shall be increased by not 3799
more than an additional three and one-half per cent on each 3800
transaction; 3801

(ii) That all of the revenue from the increase in rate 3802
shall be pledged and contributed to a convention facilities 3803

authority established by the board of county commissioners under 3804
Chapter 351. of the Revised Code on or before May 15, 2002, and 3805
be used to pay costs of constructing, expanding, maintaining, 3806
operating, or promoting a convention center in the county, 3807
including paying bonds, or notes issued in anticipation of 3808
bonds, as provided by that chapter; 3809

(iii) That no portion of the revenue arising from the 3810
increase in rate need be returned to municipal corporations or 3811
townships as otherwise required under division (A) (1) of this 3812
section; 3813

(iv) That the increase in rate shall not be subject to 3814
diminution by initiative or referendum or by law while any 3815
bonds, or notes in anticipation of bonds, issued by the 3816
authority under Chapter 351. of the Revised Code to which the 3817
revenue is pledged, remain outstanding in accordance with their 3818
terms, unless provision is made by law or by the board of county 3819
commissioners for an adequate substitute therefor that is 3820
satisfactory to the trustee if a trust agreement secures the 3821
bonds. 3822

(b) Any board of county commissioners that, pursuant to 3823
division (A) (4) (a) of this section, has amended a resolution 3824
levying the tax authorized by division (A) (1) of this section 3825
may further amend the resolution to provide that the revenue 3826
referred to in division (A) (4) (a) (ii) of this section shall be 3827
pledged and contributed both to a convention facilities 3828
authority to pay the costs of constructing, expanding, 3829
maintaining, or operating one or more convention centers in the 3830
county, including paying bonds, or notes issued in anticipation 3831
of bonds, as provided in Chapter 351. of the Revised Code, and 3832
to a convention and visitors' bureau to pay the costs of 3833

promoting one or more convention centers in the county. 3834

As used in division (A) (4) of this section, "cost" has the 3835
same meaning as in section 351.01 of the Revised Code, and 3836
"convention center" has the same meaning as in section 307.695 3837
of the Revised Code. 3838

(5) (a) As used in division (A) (5) of this section: 3839

(i) "Port authority" means a port authority created under 3840
Chapter 4582. of the Revised Code. 3841

(ii) "Port authority military-use facility" means port 3842
authority facilities on which or adjacent to which is located an 3843
installation of the armed forces of the United States, a reserve 3844
component thereof, or the national guard and at least part of 3845
which is made available for use, for consideration, by the armed 3846
forces of the United States, a reserve component thereof, or the 3847
national guard. 3848

(b) For the purpose of contributing revenue to pay 3849
operating expenses of a port authority that operates a port 3850
authority military-use facility, the board of county 3851
commissioners of a county that created, participated in the 3852
creation of, or has joined such a port authority may do one or 3853
both of the following: 3854

(i) Amend a resolution previously adopted under division 3855
(A) (1) of this section to designate some or all of the revenue 3856
from the tax levied under the resolution to be used for that 3857
purpose, notwithstanding that division; 3858

(ii) Amend a resolution previously adopted under division 3859
(A) (1) of this section to increase the rate of the tax by not 3860
more than an additional two per cent and use the revenue from 3861
the increase exclusively for that purpose. 3862

(c) If a board of county commissioners amends a resolution 3863
to increase the rate of a tax as authorized in division (A) (5) 3864
(b) (ii) of this section, the board also may amend the resolution 3865
to specify that the increase in rate of the tax does not apply 3866
to "hotels," as otherwise defined in section 5739.01 of the 3867
Revised Code, having fewer rooms used for the accommodation of 3868
guests than a number of rooms specified by the board. 3869

(6) A board of county commissioners of a county organized 3870
under a county charter adopted pursuant to Article X, Section 3, 3871
Ohio Constitution, and that levies an excise tax under division 3872
(A) (1) of this section at a rate of three per cent and levies an 3873
additional excise tax under division (E) of this section at a 3874
rate of one and one-half per cent may, by resolution adopted not 3875
later than January 1, 2008, by a majority of the members of the 3876
board, amend the resolution levying a tax under division (A) (1) 3877
of this section to provide for an increase in the rate of that 3878
tax by not more than an additional one per cent on transactions 3879
by which lodging by a hotel is or is to be furnished to 3880
transient guests. Notwithstanding divisions (A) (1) and (E) of 3881
this section, the resolution shall provide that all of the 3882
revenue from the increase in rate, after deducting the real and 3883
actual costs of administering the tax, shall be used to pay the 3884
costs of improving, expanding, equipping, financing, or 3885
operating a convention center by a convention and visitors' 3886
bureau in the county. The increase in rate shall remain in 3887
effect for the period specified in the resolution, not to exceed 3888
ten years, and may be extended for an additional period of time 3889
not to exceed ten years thereafter by a resolution adopted by a 3890
majority of the members of the board. The increase in rate shall 3891
be subject to the regulations adopted under division (A) (1) of 3892
this section, except that the resolution may provide that no 3893

portion of the revenue from the increase in the rate shall be 3894
returned to townships or municipal corporations as would 3895
otherwise be required under that division. 3896

(7) Division (A) (7) of this section applies only to a 3897
county with a population greater than sixty-five thousand and 3898
less than seventy thousand according to the most recent federal 3899
decennial census and in which, on December 31, 2006, an excise 3900
tax is levied under division (A) (1) of this section at a rate 3901
not less than and not greater than three per cent, and in which 3902
the most recent increase in the rate of that tax was enacted or 3903
took effect in November 1984. 3904

The board of county commissioners of a county to which 3905
this division applies, by resolution adopted by a majority of 3906
the members of the board, may increase the rate of the tax by 3907
not more than one per cent on transactions by which lodging by a 3908
hotel is or is to be furnished to transient guests. The increase 3909
in rate shall be for the purpose of paying expenses deemed 3910
necessary by the convention and visitors' bureau operating in 3911
the county to promote travel and tourism. The increase in rate 3912
shall remain in effect for the period specified in the 3913
resolution, not to exceed twenty years, provided that the 3914
increase in rate may not continue beyond the time when the 3915
purpose for which the increase is levied ceases to exist. If 3916
revenue from the increase in rate is pledged to the payment of 3917
debt charges on securities, the increase in rate is not subject 3918
to diminution by initiative or referendum or by law for so long 3919
as the securities are outstanding, unless provision is made by 3920
law or by the board of county commissioners for an adequate 3921
substitute for that revenue that is satisfactory to the trustee 3922
if a trust agreement secures payment of the debt charges. The 3923
increase in rate shall be subject to the regulations adopted 3924

under division (A) (1) of this section, except that the 3925
resolution may provide that no portion of the revenue from the 3926
increase in the rate shall be returned to townships or municipal 3927
corporations as would otherwise be required under division (A) 3928
(1) of this section. A resolution adopted under division (A) (7) 3929
of this section is subject to referendum under sections 305.31 3930
to 305.99 of the Revised Code. 3931

(8) (a) Division (A) (8) of this section applies only to a 3932
county satisfying all of the following: 3933

(i) The population of the county is greater than one 3934
hundred seventy-five thousand and less than two hundred twenty- 3935
five thousand according to the most recent federal decennial 3936
census. 3937

(ii) An amusement park with an average yearly attendance 3938
in excess of two million guests is located in the county. 3939

(iii) On December 31, 2014, an excise tax was levied in 3940
the county under division (A) (1) of this section at a rate of 3941
three per cent. 3942

(b) The board of county commissioners of a county to which 3943
this division applies, by resolution adopted by a majority of 3944
the members of the board, may increase the rate of the tax by 3945
not more than one per cent on transactions by which lodging by a 3946
hotel is or is to be furnished to transient guests. The increase 3947
in rate shall be used to pay the costs of constructing and 3948
maintaining facilities owned by the county or by a port 3949
authority created under Chapter 4582. of the Revised Code, and 3950
designed to host sporting events and expenses deemed necessary 3951
by the convention and visitors' bureau operating in the county 3952
to promote travel and tourism with reference to the sports 3953

facilities, and to pay or pledge to the payment of debt service 3954
on securities issued to pay the costs of constructing, 3955
operating, and maintaining the sports facilities. The increase 3956
in rate shall remain in effect for the period specified in the 3957
resolution. If revenue from the increase in rate is pledged to 3958
the payment of debt charges on securities, the increase in rate 3959
is not subject to diminution by initiative or referendum or by 3960
law for so long as the securities are outstanding, unless 3961
provision is made by law or by the board of county commissioners 3962
for an adequate substitute for that revenue that is satisfactory 3963
to the trustee if a trust agreement secures payment of the debt 3964
charges. The increase in rate shall be subject to the 3965
regulations adopted under division (A) (1) of this section, 3966
except that the resolution may provide that no portion of the 3967
revenue from the increase in the rate shall be returned to 3968
townships or municipal corporations as would otherwise be 3969
required under division (A) (1) of this section. 3970

(9) The board of county commissioners of a county with a 3971
population greater than seventy-five thousand and less than 3972
seventy-eight thousand, by resolution adopted by a majority of 3973
the members of the board not later than October 15, 2015, may 3974
increase the rate of the tax by not more than one per cent on 3975
transactions by which lodging by a hotel is or is to be 3976
furnished to transient guests. The increase in rate shall be for 3977
the purposes described in section 307.679 of the Revised Code or 3978
for the promotion of travel and tourism in the county, including 3979
travel and tourism to sports facilities. The increase in rate 3980
shall remain in effect for the period specified in the 3981
resolution and as necessary to fulfill the county's obligations 3982
under a cooperative agreement entered into under section 307.679 3983
of the Revised Code. If the resolution is adopted by the board 3984

before September 29, 2015, but after that enactment becomes law, 3985
the increase in rate shall become effective beginning on 3986
September 29, 2015. If revenue from the increase in rate is 3987
pledged to the payment of debt charges on securities, or to 3988
substitute for other revenues pledged to the payment of such 3989
debt, the increase in rate is not subject to diminution by 3990
initiative or referendum or by law for so long as the securities 3991
are outstanding, unless provision is made by law or by the board 3992
of county commissioners for an adequate substitute for that 3993
revenue that is satisfactory to the trustee if a trust agreement 3994
secures payment of the debt charges. The increase in rate shall 3995
be subject to the regulations adopted under division (A) (1) of 3996
this section, except that no portion of the revenue from the 3997
increase in the rate shall be returned to townships or municipal 3998
corporations as would otherwise be required under division (A) 3999
(1) of this section. 4000

(10) Division (A) (10) of this section applies only to 4001
counties satisfying either of the following: 4002

(a) A county that, on July 1, 2015, does not levy an 4003
excise tax under division (A) (1) of this section and that has a 4004
population of at least thirty-nine thousand but not more than 4005
forty thousand according to the 2010 federal decennial census; 4006

(b) A county that, on July 1, 2015, levies an excise tax 4007
under division (A) (1) of this section at a rate of three per 4008
cent and that has a population of at least seventy-one thousand 4009
but not more than seventy-five thousand according to 2010 4010
federal decennial census. 4011

The board of county commissioners of a county to which 4012
division (A) (10) of this section applies, by resolution adopted 4013
by a majority of the members of the board, may levy an excise 4014

tax at a rate not to exceed three per cent on transactions by 4015
which lodging by a hotel is or is to be furnished to transient 4016
guests for the purpose of acquiring, constructing, equipping, or 4017
repairing permanent improvements, as defined in section 133.01 4018
of the Revised Code. If the board does not levy a tax under 4019
division (A) (1) of this section, the board shall establish 4020
regulations necessary to provide for the administration of the 4021
tax, which may prescribe the time for payment of the tax and the 4022
imposition of penalty or interest subject to the limitations on 4023
penalty and interest provided in division (A) (1) of this 4024
section. No portion of the revenue shall be returned to 4025
townships or municipal corporations in the county unless 4026
otherwise provided by resolution of the board. The tax shall 4027
apply throughout the territory of the county, including in any 4028
township or municipal corporation levying an excise tax under 4029
division (B) of this section or division (A) of section 5739.08 4030
of the Revised Code. The levy of the tax is subject to 4031
referendum as provided under section 305.31 of the Revised Code. 4032

The tax shall remain in effect for the period specified in 4033
the resolution. If revenue from the increase in rate is pledged 4034
to the payment of debt charges on securities, the increase in 4035
rate is not subject to diminution by initiative or referendum or 4036
by law for so long as the securities are outstanding unless 4037
provision is made by law or by the board for an adequate 4038
substitute for that revenue that is satisfactory to the trustee 4039
if a trust agreement secures payment of the debt charges. 4040

(11) The board of county commissioners of an eligible 4041
county, as defined in section 307.678 of the Revised Code, that 4042
levies an excise tax under division (A) (1) of this section on 4043
July 1, 2017, at a rate of three per cent may, by resolution 4044
adopted by a majority of the members of the board, amend the 4045

resolution levying the tax to increase the rate of the tax by 4046
not more than an additional three per cent on each transaction. 4047
No portion of the revenue shall be returned to townships or 4048
municipal corporations in the county unless otherwise provided 4049
by resolution of the board. Otherwise, the revenue from the 4050
increase in the rate shall be distributed and used in the same 4051
manner described under division (A)(1) of this section or 4052
distributed or used to provide credit enhancement facilities as 4053
authorized under section 307.678 of the Revised Code. The 4054
increase in rate shall remain in effect for the period specified 4055
in the resolution. If revenue from the increase in rate is 4056
pledged to the payment of debt charges on securities, the 4057
increase in rate is not subject to diminution by initiative or 4058
referendum or by law for so long as the securities are 4059
outstanding unless provision is made by law or by the board for 4060
an adequate substitute for that revenue that is satisfactory to 4061
the trustee if a trust agreement secures payment of the debt 4062
charges. 4063

(12) (a) As used in this division: 4064

(i) "Eligible county" means a county that has a population 4065
greater than one hundred ninety thousand and less than two 4066
hundred thousand according to the 2010 federal decennial census 4067
and that levies an excise tax under division (A)(1) of this 4068
section at a rate of three per cent. 4069

(ii) "Professional sports facility" means a sports 4070
facility that is intended to house major or minor league 4071
professional athletic teams, including a stadium, together with 4072
all parking facilities, walkways, and other auxiliary 4073
facilities, real and personal property, property rights, 4074
easements, and interests that may be appropriate for, or used in 4075

connection with, the operation of the facility. 4076

(b) Subject to division (A) (12) (c) of this section, the 4077
board of county commissioners of an eligible county, by 4078
resolution adopted by a majority of the members of the board, 4079
may increase the rate of the tax by not more than one per cent 4080
on transactions by which lodging by a hotel is or is to be 4081
furnished to transient guests. Revenue from the increase in rate 4082
shall be used for the purposes of paying the costs of 4083
constructing, improving, and maintaining a professional sports 4084
facility in the county and paying expenses considered necessary 4085
by the convention and visitors' bureau operating in the county 4086
to promote travel and tourism with respect to that professional 4087
sports facility. The tax shall take effect only after the 4088
convention and visitors' bureau enters into a contract for the 4089
construction, improvement, or maintenance of a professional 4090
sports facility that is or will be located on property acquired, 4091
in whole or in part, with revenue from the increased rate, and 4092
thereafter shall remain in effect for the period specified in 4093
the resolution. If revenue from the increase in rate is pledged 4094
to the payment of debt charges on securities, the increase in 4095
rate is not subject to diminution by initiative or referendum or 4096
by law for so long as the securities are outstanding, unless a 4097
provision is made by law or by the board of county commissioners 4098
for an adequate substitute for that revenue that is satisfactory 4099
to the trustee if a trust agreement secures payment of the debt 4100
charges. The increase in rate shall be subject to the 4101
regulations adopted under division (A) (1) of this section, 4102
except that the resolution may provide that no portion of the 4103
revenue from the increase in the rate shall be returned to 4104
townships or municipal corporations as would otherwise be 4105
required under division (A) (1) of this section. 4106

(c) If, on January 1, 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 4138
corporation or a township as authorized by division (A) of 4139
section 5739.08 of the Revised Code. 4140

(2) (a) The legislative authority of the most populous 4141
municipal corporation located wholly or partly in a county in 4142
which the board of county commissioners has levied a tax under 4143
division (A) (4) of this section may amend, on or before 4144
September 30, 2002, that municipal corporation's ordinance or 4145
resolution that levies an excise tax on transactions by which 4146
lodging by a hotel is or is to be furnished to transient guests, 4147
to provide for all of the following: 4148

(i) That the rate of the tax shall be increased by not 4149
more than an additional one per cent on each transaction; 4150

(ii) That all of the revenue from the increase in rate 4151
shall be pledged and contributed to a convention facilities 4152
authority established by the board of county commissioners under 4153
Chapter 351. of the Revised Code on or before May 15, 2002, and 4154
be used to pay costs of constructing, expanding, maintaining, 4155
operating, or promoting a convention center in the county, 4156
including paying bonds, or notes issued in anticipation of 4157
bonds, as provided by that chapter; 4158

(iii) That the increase in rate shall not be subject to 4159
diminution by initiative or referendum or by law while any 4160
bonds, or notes in anticipation of bonds, issued by the 4161
authority under Chapter 351. of the Revised Code to which the 4162
revenue is pledged, remain outstanding in accordance with their 4163
terms, unless provision is made by law, by the board of county 4164
commissioners, or by the legislative authority, for an adequate 4165
substitute therefor that is satisfactory to the trustee if a 4166
trust agreement secures the bonds. 4167

(b) The legislative authority of a municipal corporation 4168
that, pursuant to division (B) (2) (a) of this section, has 4169
amended its ordinance or resolution to increase the rate of the 4170
tax authorized by division (B) (1) of this section may further 4171
amend the ordinance or resolution to provide that the revenue 4172
referred to in division (B) (2) (a) (ii) of this section shall be 4173
pledged and contributed both to a convention facilities 4174
authority to pay the costs of constructing, expanding, 4175
maintaining, or operating one or more convention centers in the 4176
county, including paying bonds, or notes issued in anticipation 4177
of bonds, as provided in Chapter 351. of the Revised Code, and 4178
to a convention and visitors' bureau to pay the costs of 4179
promoting one or more convention centers in the county. 4180

As used in division (B) (2) of this section, "cost" has the 4181
same meaning as in section 351.01 of the Revised Code, and 4182
"convention center" has the same meaning as in section 307.695 4183
of the Revised Code. 4184

(3) The legislative authority of an eligible municipal 4185
corporation may amend, on or before December 31, 2017, that 4186
municipal corporation's ordinance or resolution that levies an 4187
excise tax on transactions by which lodging by a hotel is or is 4188
to be furnished to transient guests, to provide for the 4189
following: 4190

(a) That the rate of the tax shall be increased by not 4191
more than an additional three per cent on each transaction; 4192

(b) That all of the revenue from the increase in rate 4193
shall be used by the municipal corporation for economic 4194
development and tourism-related purposes. 4195

As used in division (B) (3) of this section, "eligible 4196

municipal corporation" means a municipal corporation that, on 4197
the effective date of the amendment of this section by H.B. 49 4198
of the 132nd general assembly, September 29, 2017, levied a tax 4199
under division (B) (1) of this section at a rate of three per 4200
cent and that is located in a county that, on that date, levied 4201
a tax under division (A) of this section at a rate of three per 4202
cent and that has, according to the most recent federal 4203
decennial census, a population exceeding three hundred thousand 4204
but not greater than three hundred fifty thousand. 4205

(C) For the purposes described in section 307.695 of the 4206
Revised Code and to cover the costs of administering the tax, a 4207
board of county commissioners of a county where a tax imposed 4208
under division (A) (1) of this section is in effect may, by 4209
resolution adopted within ninety days after July 15, 1985, by a 4210
majority of the members of the board, levy an additional excise 4211
tax not to exceed three per cent on transactions by which 4212
lodging by a hotel is or is to be furnished to transient guests. 4213
The tax authorized by this division shall be in addition to any 4214
tax that is levied pursuant to division (A) of this section, but 4215
it shall not apply to transactions subject to a tax levied by a 4216
municipal corporation or township pursuant to the authorization 4217
granted by division (A) of section 5739.08 of the Revised Code. 4218
The board shall establish all regulations necessary to provide 4219
for the administration and allocation of the tax. The 4220
regulations may prescribe the time for payment of the tax, and 4221
may provide for the imposition of a penalty or interest, or 4222
both, for late payments, provided that the penalty does not 4223
exceed ten per cent of the amount of tax due, and the rate at 4224
which interest accrues does not exceed the rate per annum 4225
prescribed pursuant to section 5703.47 of the Revised Code. All 4226
revenues arising from the tax shall be expended in accordance 4227

with section 307.695 of the Revised Code. The board of county 4228
commissioners of an eligible county as defined in section 4229
307.695 of the Revised Code may, by resolution adopted by a 4230
majority of the members of the board, amend the resolution 4231
levying a tax under this division to provide that the revenue 4232
from the tax shall be used by the board as described in division 4233
(H) of section 307.695 of the Revised Code. A tax imposed under 4234
this division shall remain in effect at the rate at which it is 4235
imposed for the duration of the period during which any 4236
agreement entered into by the board under section 307.695 of the 4237
Revised Code is in effect, the duration of the period during 4238
which any securities issued by the board under division (I) of 4239
section 307.695 of the Revised Code are outstanding, or the 4240
duration of the period during which the board owns a project as 4241
defined in section 307.695 of the Revised Code, whichever 4242
duration is longest. 4243

(D) For the purpose of providing contributions under 4244
division (B) (1) of section 307.671 of the Revised Code to enable 4245
the acquisition, construction, and equipping of a port authority 4246
educational and cultural facility in the county and, to the 4247
extent provided for in the cooperative agreement authorized by 4248
that section, for the purpose of paying debt service charges on 4249
bonds, or notes in anticipation of bonds, described in division 4250
(B) (1) (b) of that section, a board of county commissioners, by 4251
resolution adopted within ninety days after December 22, 1992, 4252
by a majority of the members of the board, may levy an 4253
additional excise tax not to exceed one and one-half per cent on 4254
transactions by which lodging by a hotel is or is to be 4255
furnished to transient guests. The excise tax authorized by this 4256
division shall be in addition to any tax that is levied pursuant 4257
to divisions (A), (B), and (C) of this section, to any excise 4258

tax levied pursuant to section 5739.08 of the Revised Code, and 4259
to any excise tax levied pursuant to section 351.021 of the 4260
Revised Code. The board of county commissioners shall establish 4261
all regulations necessary to provide for the administration and 4262
allocation of the tax that are not inconsistent with this 4263
section or section 307.671 of the Revised Code. The regulations 4264
may prescribe the time for payment of the tax, and may provide 4265
for the imposition of a penalty or interest, or both, for late 4266
payments, provided that the penalty does not exceed ten per cent 4267
of the amount of tax due, and the rate at which interest accrues 4268
does not exceed the rate per annum prescribed pursuant to 4269
section 5703.47 of the Revised Code. All revenues arising from 4270
the tax shall be expended in accordance with section 307.671 of 4271
the Revised Code and division (D) of this section. The levy of a 4272
tax imposed under this division may not commence prior to the 4273
first day of the month next following the execution of the 4274
cooperative agreement authorized by section 307.671 of the 4275
Revised Code by all parties to that agreement. The tax shall 4276
remain in effect at the rate at which it is imposed for the 4277
period of time described in division (C) of section 307.671 of 4278
the Revised Code for which the revenue from the tax has been 4279
pledged by the county to the corporation pursuant to that 4280
section, but, to any extent provided for in the cooperative 4281
agreement, for no lesser period than the period of time required 4282
for payment of the debt service charges on bonds, or notes in 4283
anticipation of bonds, described in division (B) (1) (b) of that 4284
section. 4285

(E) For the purpose of paying the costs of acquiring, 4286
constructing, equipping, and improving a municipal educational 4287
and cultural facility, including debt service charges on bonds 4288
provided for in division (B) of section 307.672 of the Revised 4289

Code, and for any additional purposes determined by the county 4290
in the resolution levying the tax or amendments to the 4291
resolution, including subsequent amendments providing for paying 4292
costs of acquiring, constructing, renovating, rehabilitating, 4293
equipping, and improving a port authority educational and 4294
cultural performing arts facility, as defined in section 307.674 4295
of the Revised Code, and including debt service charges on bonds 4296
provided for in division (B) of section 307.674 of the Revised 4297
Code, the legislative authority of a county, by resolution 4298
adopted within ninety days after June 30, 1993, by a majority of 4299
the members of the legislative authority, may levy an additional 4300
excise tax not to exceed one and one-half per cent on 4301
transactions by which lodging by a hotel is or is to be 4302
furnished to transient guests. The excise tax authorized by this 4303
division shall be in addition to any tax that is levied pursuant 4304
to divisions (A), (B), (C), and (D) of this section, to any 4305
excise tax levied pursuant to section 5739.08 of the Revised 4306
Code, and to any excise tax levied pursuant to section 351.021 4307
of the Revised Code. The legislative authority of the county 4308
shall establish all regulations necessary to provide for the 4309
administration and allocation of the tax. The regulations may 4310
prescribe the time for payment of the tax, and may provide for 4311
the imposition of a penalty or interest, or both, for late 4312
payments, provided that the penalty does not exceed ten per cent 4313
of the amount of tax due, and the rate at which interest accrues 4314
does not exceed the rate per annum prescribed pursuant to 4315
section 5703.47 of the Revised Code. All revenues arising from 4316
the tax shall be expended in accordance with section 307.672 of 4317
the Revised Code and this division. The levy of a tax imposed 4318
under this division shall not commence prior to the first day of 4319
the month next following the execution of the cooperative 4320
agreement authorized by section 307.672 of the Revised Code by 4321

all parties to that agreement. The tax shall remain in effect at 4322
the rate at which it is imposed for the period of time 4323
determined by the legislative authority of the county. That 4324
period of time shall not exceed fifteen years, except that the 4325
legislative authority of a county with a population of less than 4326
two hundred fifty thousand according to the most recent federal 4327
decennial census, by resolution adopted by a majority of its 4328
members before the original tax expires, may extend the duration 4329
of the tax for an additional period of time. The additional 4330
period of time by which a legislative authority extends a tax 4331
levied under this division shall not exceed fifteen years. 4332

(F) The legislative authority of a county that has levied 4333
a tax under division (E) of this section may, by resolution 4334
adopted within one hundred eighty days after January 4, 2001, by 4335
a majority of the members of the legislative authority, amend 4336
the resolution levying a tax under that division to provide for 4337
the use of the proceeds of that tax, to the extent that it is no 4338
longer needed for its original purpose as determined by the 4339
parties to a cooperative agreement amendment pursuant to 4340
division (D) of section 307.672 of the Revised Code, to pay 4341
costs of acquiring, constructing, renovating, rehabilitating, 4342
equipping, and improving a port authority educational and 4343
cultural performing arts facility, including debt service 4344
charges on bonds provided for in division (B) of section 307.674 4345
of the Revised Code, and to pay all obligations under any 4346
guaranty agreements, reimbursement agreements, or other credit 4347
enhancement agreements described in division (C) of section 4348
307.674 of the Revised Code. The resolution may also provide for 4349
the extension of the tax at the same rate for the longer of the 4350
period of time determined by the legislative authority of the 4351
county, but not to exceed an additional twenty-five years, or 4352

the period of time required to pay all debt service charges on 4353
bonds provided for in division (B) of section 307.672 of the 4354
Revised Code and on port authority revenue bonds provided for in 4355
division (B) of section 307.674 of the Revised Code. All 4356
revenues arising from the amendment and extension of the tax 4357
shall be expended in accordance with section 307.674 of the 4358
Revised Code, this division, and division (E) of this section. 4359

(G) For purposes of a tax levied by a county, township, or 4360
municipal corporation under this section or section 5739.08 of 4361
the Revised Code, a board of county commissioners, board of 4362
township trustees, or the legislative authority of a municipal 4363
corporation may adopt a resolution or ordinance at any time 4364
specifying that "hotel," as otherwise defined in section 5739.01 4365
of the Revised Code, includes the following: 4366

(1) Establishments in which fewer than five rooms are used 4367
for the accommodation of guests. 4368

(2) Establishments at which rooms are used for the 4369
accommodation of guests regardless of whether each room is 4370
accessible through its own keyed entry or several rooms are 4371
accessible through the same keyed entry; and, in determining the 4372
number of rooms, all rooms are included regardless of the number 4373
of structures in which the rooms are situated or the number of 4374
parcels of land on which the structures are located if the 4375
structures are under the same ownership and the structures are 4376
not identified in advertisements of the accommodations as 4377
distinct establishments. For the purposes of division (G) (2) of 4378
this section, two or more structures are under the same 4379
ownership if they are owned by the same person, or if they are 4380
owned by two or more persons the majority of the ownership 4381
interests of which are owned by the same person. 4382

The resolution or ordinance may apply to a tax imposed 4383
pursuant to this section prior to the adoption of the resolution 4384
or ordinance if the resolution or ordinance so states, but the 4385
tax shall not apply to transactions by which lodging by such an 4386
establishment is provided to transient guests prior to the 4387
adoption of the resolution or ordinance. 4388

(H) (1) As used in this division: 4389

(a) "Convention facilities authority" has the same meaning 4390
as in section 351.01 of the Revised Code. 4391

(b) "Convention center" has the same meaning as in section 4392
307.695 of the Revised Code. 4393

(2) Notwithstanding any contrary provision of division (D) 4394
of this section, the legislative authority of a county with a 4395
population of one million or more according to the most recent 4396
federal decennial census that has levied a tax under division 4397
(D) of this section may, by resolution adopted by a majority of 4398
the members of the legislative authority, provide for the 4399
extension of such levy and may provide that the proceeds of that 4400
tax, to the extent that they are no longer needed for their 4401
original purpose as defined by a cooperative agreement entered 4402
into under section 307.671 of the Revised Code, shall be 4403
deposited into the county general revenue fund. The resolution 4404
shall provide for the extension of the tax at a rate not to 4405
exceed the rate specified in division (D) of this section for a 4406
period of time determined by the legislative authority of the 4407
county, but not to exceed an additional forty years. 4408

(3) The legislative authority of a county with a 4409
population of one million or more that has levied a tax under 4410
division (A) (1) of this section may, by resolution adopted by a 4411

majority of the members of the legislative authority, increase 4412
the rate of the tax levied by such county under division (A) (1) 4413
of this section to a rate not to exceed five per cent on 4414
transactions by which lodging by a hotel is or is to be 4415
furnished to transient guests. Notwithstanding any contrary 4416
provision of division (A) (1) of this section, the resolution may 4417
provide that all collections resulting from the rate levied in 4418
excess of three per cent, after deducting the real and actual 4419
costs of administering the tax, shall be deposited in the county 4420
general fund. 4421

(4) The legislative authority of a county with a 4422
population of one million or more that has levied a tax under 4423
division (A) (1) of this section may, by resolution adopted on or 4424
before August 30, 2004, by a majority of the members of the 4425
legislative authority, provide that all or a portion of the 4426
proceeds of the tax levied under division (A) (1) of this 4427
section, after deducting the real and actual costs of 4428
administering the tax and the amounts required to be returned to 4429
townships and municipal corporations with respect to the first 4430
three per cent levied under division (A) (1) of this section, 4431
shall be deposited in the county general fund, provided that 4432
such proceeds shall be used to satisfy any pledges made in 4433
connection with an agreement entered into under section 307.695 4434
of the Revised Code. 4435

(5) No amount collected from a tax levied, extended, or 4436
required to be deposited in the county general fund under 4437
division (H) of this section shall be contributed to a 4438
convention facilities authority, corporation, or other entity 4439
created after July 1, 2003, for the principal purpose of 4440
constructing, improving, expanding, equipping, financing, or 4441
operating a convention center unless the mayor of the municipal 4442

corporation in which the convention center is to be operated by 4443
that convention facilities authority, corporation, or other 4444
entity has consented to the creation of that convention 4445
facilities authority, corporation, or entity. Notwithstanding 4446
any contrary provision of section 351.04 of the Revised Code, if 4447
a tax is levied by a county under division (H) of this section, 4448
the board of county commissioners of that county may determine 4449
the manner of selection, the qualifications, the number, and 4450
terms of office of the members of the board of directors of any 4451
convention facilities authority, corporation, or other entity 4452
described in division (H) (5) of this section. 4453

(6) (a) No amount collected from a tax levied, extended, or 4454
required to be deposited in the county general fund under 4455
division (H) of this section may be used for any purpose other 4456
than paying the direct and indirect costs of constructing, 4457
improving, expanding, equipping, financing, or operating a 4458
convention center and for the real and actual costs of 4459
administering the tax, unless, prior to the adoption of the 4460
resolution of the legislative authority of the county 4461
authorizing the levy, extension, increase, or deposit, the 4462
county and the mayor of the most populous municipal corporation 4463
in that county have entered into an agreement as to the use of 4464
such amounts, provided that such agreement has been approved by 4465
a majority of the mayors of the other municipal corporations in 4466
that county. The agreement shall provide that the amounts to be 4467
used for purposes other than paying the convention center or 4468
administrative costs described in division (H) (6) (a) of this 4469
section be used only for the direct and indirect costs of 4470
capital improvements, including the financing of capital 4471
improvements. 4472

(b) If the county in which the tax is levied has an 4473

association of mayors and city managers, the approval of that 4474
association of an agreement described in division (H) (6) (a) of 4475
this section shall be considered to be the approval of the 4476
majority of the mayors of the other municipal corporations for 4477
purposes of that division. 4478

(7) Each year, the auditor of state shall conduct an audit 4479
of the uses of any amounts collected from taxes levied, 4480
extended, or deposited under division (H) of this section and 4481
shall prepare a report of the auditor of state's findings. The 4482
auditor of state shall submit the report to the legislative 4483
authority of the county that has levied, extended, or deposited 4484
the tax, the speaker of the house of representatives, the 4485
president of the senate, and the leaders of the minority parties 4486
of the house of representatives and the senate. 4487

(I) (1) As used in this division: 4488

(a) "Convention facilities authority" has the same meaning 4489
as in section 351.01 of the Revised Code. 4490

(b) "Convention center" has the same meaning as in section 4491
307.695 of the Revised Code. 4492

(2) Notwithstanding any contrary provision of division (D) 4493
of this section, the legislative authority of a county with a 4494
population of one million two hundred thousand or more according 4495
to the most recent federal decennial census or the most recent 4496
annual population estimate published or released by the United 4497
States census bureau at the time the resolution is adopted 4498
placing the levy on the ballot, that has levied a tax under 4499
division (D) of this section may, by resolution adopted by a 4500
majority of the members of the legislative authority, provide 4501
for the extension of such levy and may provide that the proceeds 4502

of that tax, to the extent that the proceeds are no longer 4503
needed for their original purpose as defined by a cooperative 4504
agreement entered into under section 307.671 of the Revised Code 4505
and after deducting the real and actual costs of administering 4506
the tax, shall be used for paying the direct and indirect costs 4507
of constructing, improving, expanding, equipping, financing, or 4508
operating a convention center. The resolution shall provide for 4509
the extension of the tax at a rate not to exceed the rate 4510
specified in division (D) of this section for a period of time 4511
determined by the legislative authority of the county, but not 4512
to exceed an additional forty years. 4513

(3) The legislative authority of a county with a 4514
population of one million two hundred thousand or more that has 4515
levied a tax under division (A)(1) of this section may, by 4516
resolution adopted by a majority of the members of the 4517
legislative authority, increase the rate of the tax levied by 4518
such county under division (A)(1) of this section to a rate not 4519
to exceed five per cent on transactions by which lodging by a 4520
hotel is or is to be furnished to transient guests. 4521
Notwithstanding any contrary provision of division (A)(1) of 4522
this section, the resolution shall provide that all collections 4523
resulting from the rate levied in excess of three per cent, 4524
after deducting the real and actual costs of administering the 4525
tax, shall be used for paying the direct and indirect costs of 4526
constructing, improving, expanding, equipping, financing, or 4527
operating a convention center. 4528

(4) The legislative authority of a county with a 4529
population of one million two hundred thousand or more that has 4530
levied a tax under division (A)(1) of this section may, by 4531
resolution adopted on or before July 1, 2008, by a majority of 4532
the members of the legislative authority, provide that all or a 4533

portion of the proceeds of the tax levied under division (A) (1) 4534
of this section, after deducting the real and actual costs of 4535
administering the tax and the amounts required to be returned to 4536
townships and municipal corporations with respect to the first 4537
three per cent levied under division (A) (1) of this section, 4538
shall be used to satisfy any pledges made in connection with an 4539
agreement entered into under section 307.695 of the Revised Code 4540
or shall otherwise be used for paying the direct and indirect 4541
costs of constructing, improving, expanding, equipping, 4542
financing, or operating a convention center. 4543

(5) Any amount collected from a tax levied or extended 4544
under division (I) of this section may be contributed to a 4545
convention facilities authority created before July 1, 2005, but 4546
no amount collected from a tax levied or extended under division 4547
(I) of this section may be contributed to a convention 4548
facilities authority, corporation, or other entity created after 4549
July 1, 2005, unless the mayor of the municipal corporation in 4550
which the convention center is to be operated by that convention 4551
facilities authority, corporation, or other entity has consented 4552
to the creation of that convention facilities authority, 4553
corporation, or entity. 4554

(J) (1) Except as provided in division (J) (2) of this 4555
section, money collected by a county and distributed under this 4556
section to a convention and visitors' bureau in existence as of 4557
June 30, 2013, the effective date of H.B. 59 of the 130th 4558
general assembly, except for any such money pledged, as of that 4559
effective date, to the payment of debt service charges on bonds, 4560
notes, securities, or lease agreements, shall be used solely for 4561
tourism sales, marketing and promotion, and their associated 4562
costs, including, but not limited to, operational and 4563
administrative costs of the bureau, sales and marketing, and 4564

maintenance of the physical bureau structure. 4565

(2) A convention and visitors' bureau that has entered 4566
into an agreement under section 307.678 of the Revised Code may 4567
use revenue it receives from a tax levied under division (A)(1) 4568
of this section as described in division (E) of section 307.678 4569
of the Revised Code. 4570

(K) The board of county commissioners of a county with a 4571
population between one hundred three thousand and one hundred 4572
seven thousand according to the most recent federal decennial 4573
census, by resolution adopted by a majority of the members of 4574
the board within six months after September 15, 2014, the 4575
effective date of H.B. 483 of the 130th general assembly, may 4576
levy a tax not to exceed three per cent on transactions by which 4577
a hotel is or is to be furnished to transient guests. The 4578
purpose of the tax shall be to pay the costs of expanding, 4579
maintaining, or operating a soldiers' memorial and the costs of 4580
administering the tax. All revenue arising from the tax shall be 4581
credited to one or more special funds in the county treasury and 4582
shall be spent solely for the purposes of paying those costs. 4583
The board of county commissioners shall adopt all rules 4584
necessary to provide for the administration of the tax subject 4585
to the same limitations on imposing penalty or interest under 4586
division (A)(1) of this section. 4587

As used in this division "soldiers' memorial" means a 4588
memorial constructed and funded under Chapter 345. of the 4589
Revised Code. 4590

(L) A board of county commissioners of an eligible county, 4591
by resolution adopted by a majority of the members of the board, 4592
may levy an excise tax at the rate of up to three per cent on 4593
transactions by which lodging by a hotel is or is to be 4594

furnished to transient guests for the purpose of paying the 4595
costs of permanent improvements at sites at which one or more 4596
agricultural societies conduct fairs or exhibits, paying the 4597
costs of maintaining or operating such permanent improvements, 4598
and paying the costs of administering the tax. A resolution 4599
adopted under this division shall direct the board of elections 4600
to submit the question of the proposed lodging tax to the 4601
electors of the county at a special election held on the date 4602
specified by the board in the resolution, provided that the 4603
election occurs not less than ninety days after a certified copy 4604
of the resolution is transmitted to the board of elections. A 4605
resolution submitted to the electors under this division shall 4606
not go into effect unless it is approved by a majority of those 4607
voting upon it. The resolution takes effect on the date the 4608
board of county commissioners receives notification from the 4609
board of elections of an affirmative vote. 4610

The tax shall remain in effect for the period specified in 4611
the resolution, not to exceed five years. All revenue arising 4612
from the tax shall be credited to one or more special funds in 4613
the county treasury and shall be spent solely for the purposes 4614
of paying the costs of such permanent improvements and 4615
maintaining or operating the improvements. Revenue allocated for 4616
the use of a county agricultural society may be credited to the 4617
county agricultural society fund created in section 1711.16 of 4618
the Revised Code upon appropriation by the board. If revenue is 4619
credited to that fund, it shall be expended only as provided in 4620
that section. 4621

The board of county commissioners shall adopt all rules 4622
necessary to provide for the administration of the tax. The 4623
rules may prescribe the time for payment of the tax, and may 4624
provide for the imposition or penalty or interest, or both, for 4625

late payments, provided that the penalty does not exceed ten per 4626
cent of the amount of tax due, and the rate at which interest 4627
accrues does not exceed the rate per annum prescribed in section 4628
5703.47 of the Revised Code. 4629

As used in this division, "eligible county" means a county 4630
in which a county agricultural society or independent 4631
agricultural society is organized under section 1711.01 or 4632
1711.02 of the Revised Code, provided the agricultural society 4633
owns a facility or site in the county at which an annual harness 4634
horse race is conducted where one-day attendance equals at least 4635
forty thousand attendees. 4636

(M) As used in this division, "eligible county" means a 4637
county in which a tax is levied under division (A) of this 4638
section at a rate of three per cent and whose territory includes 4639
a part of Lake Erie the shoreline of which represents at least 4640
fifty per cent of the linear length of the county's border with 4641
other counties of this state. 4642

The board of county commissioners of an eligible county 4643
that has entered into an agreement with a port authority in the 4644
county under section 4582.56 of the Revised Code may levy an 4645
additional lodging tax on transactions by which lodging by a 4646
hotel is or is to be furnished to transient guests for the 4647
purpose of financing lakeshore improvement projects constructed 4648
or financed by the port authority under that section. The 4649
resolution levying the tax shall specify the purpose of the tax, 4650
the rate of the tax, which shall not exceed two per cent, and 4651
the number of years the tax will be levied or that it will be 4652
levied for a continuing period of time. The tax shall be 4653
administered pursuant to the regulations adopted by the board 4654
under division (A) of this section, except that all the proceeds 4655

of the tax levied under this division shall be pledged to the 4656
payment of the costs, including debt charges, of lakeshore 4657
improvements undertaken by a port authority pursuant to the 4658
agreement under section 4582.56 of the Revised Code. No revenue 4659
from the tax may be used to pay the current expenses of the port 4660
authority. 4661

A resolution levying a tax under this division is subject 4662
to referendum under sections 305.31 to 305.41 and 305.99 of the 4663
Revised Code. 4664

(N) (1) (a) Notwithstanding division (A) of this section, 4665
the board of county commissioners, board of township trustees, 4666
or legislative authority of any county, township, or municipal 4667
corporation that levies a lodging tax on ~~the effective date of~~ 4668
~~the amendment of this section September 29, 2017,~~ and in which 4669
any part of a tourism development district is located on or 4670
after that date shall amend the ordinance or resolution levying 4671
the tax to require either of the following: 4672

~~(a)~~ (i) In the case of a tax levied by a county, that all 4673
tourism development district lodging tax proceeds from that tax 4674
be used exclusively to foster and develop tourism in the tourism 4675
development district; 4676

~~(b)~~ (ii) In the case of a tax levied by a township or 4677
municipal corporation, that all tourism development district 4678
lodging tax proceeds from that tax be used exclusively to foster 4679
and develop tourism in the tourism development district. 4680

~~(2)~~ (b) Notwithstanding division (A) of this section, any 4681
ordinance or resolution levying a lodging tax adopted on or 4682
after ~~the effective date of the amendment of this section~~ 4683
September 29, 2017, by a county, township, or municipal 4684

corporation in which any part of a tourism development district 4685
is located on or after that date shall require that all tourism 4686
development district lodging tax proceeds from that tax be used 4687
exclusively to foster and develop tourism in the tourism 4688
development district. 4689

~~(3)~~ (c) A county shall not use any of the proceeds 4690
described in division (N) (1) (a) (i) or (N) ~~(2)~~ (1) (b) of this 4691
section unless the convention and visitors' bureau operating 4692
within the county approves the manner in which such proceeds are 4693
used to foster and develop tourism in the tourism development 4694
district. Upon obtaining such approval, the county may pay such 4695
proceeds to the bureau to use for the agreed-upon purpose. 4696

A municipal corporation or township shall not use any of 4697
the proceeds described in division (N) (1) ~~(b)~~ (a) (ii) or (N) ~~(2)~~ 4698
(1) (b) of this section unless the convention and visitors' 4699
bureau operating within the municipal corporation or township 4700
approves the manner in which such proceeds are used to foster 4701
and develop tourism in the tourism development district. Upon 4702
obtaining such approval, the municipal corporation or township 4703
may pay such proceeds to the bureau to use for the agreed-upon 4704
purpose. 4705

~~(4)~~ (2) (a) Notwithstanding division (A) of this section, 4706
the board of county commissioners of an eligible county that 4707
levies a lodging tax on the effective date of the amendment of 4708
this section may amend the resolution levying that tax to 4709
require that all or a portion of the proceeds of that tax 4710
otherwise required to be spent solely to make contributions to 4711
the convention and visitors' bureau operating within the county 4712
shall be used to foster and develop tourism in a tourism 4713
development district. 4714

(b) Notwithstanding division (A) of this section, the 4715
board of county commissioners of an eligible county that adopts 4716
a resolution levying a lodging tax on or after the effective 4717
date of the amendment of this section may require that all or a 4718
portion of the proceeds of that tax otherwise required to be 4719
spent solely to make contributions to the convention and 4720
visitors' bureau operating within the county pursuant to 4721
division (A) of this section shall be used to foster and develop 4722
tourism in a tourism development district. 4723

(c) A county shall not use any of the proceeds in the 4724
manner described in division (N) (2) (a) or (b) of this section 4725
unless the convention and visitors' bureau operating within the 4726
county approves the manner in which such proceeds are used to 4727
foster and develop tourism in the tourism development district. 4728
Upon obtaining such approval, the county may pay such proceeds 4729
to the bureau to use for the agreed upon purpose. 4730

(3) As used in division (N) of this section: 4731

(a) "Tourism development district" means a district 4732
designated by a municipal corporation under section 715.014 of 4733
the Revised Code or by a township under section 503.56 of the 4734
Revised Code. 4735

(b) "Lodging tax" means a tax levied pursuant to this 4736
section or section 5739.08 of the Revised Code. 4737

(c) "Tourism development district lodging tax proceeds" 4738
means all proceeds of a lodging tax derived from transactions by 4739
which lodging by a hotel located in a tourism development 4740
district is or is to be provided to transient guests. 4741

(d) "Eligible county" has the same meaning as in section 4742
307.678 of the Revised Code. 4743

Sec. 5739.213. (A) As used in this section: 4744

(1) "Tourism development district" means a tourism 4745
development district designated by a township or municipal 4746
corporation under section 503.56 or 715.014 of the Revised Code, 4747
respectively. 4748

(2) "Incremental sales tax growth" means one of the 4749
following: 4750

(a) For a county, the amount of revenue from a tax levied 4751
under section 5739.021 or 5739.026 of the Revised Code, except 4752
for a tax levied under section 5739.021 of the Revised Code for 4753
the purpose of supporting criminal and administrative justice 4754
services, and received by the county under division (B) of 4755
section 5739.21 of the Revised Code from vendors located within 4756
a tourism development district during the preceding calendar 4757
year minus the amount of such revenue so received by the county 4758
during the calendar year ending immediately before the date the 4759
district is designated; 4760

(b) For a transit authority, the amount of revenue from a 4761
tax levied under section 5739.023 of the Revised Code received 4762
by the transit authority under division (B) of section 5739.21 4763
of the Revised Code from vendors located within a tourism 4764
development district during the preceding calendar year minus 4765
the amount of such revenue so received by the transit authority 4766
during the calendar year ending immediately before the date the 4767
district is designated. 4768

(3) The "fiscal officer" of a municipal corporation means 4769
the city auditor, village clerk, or other municipal officer 4770
having the duties and functions of a city auditor or village 4771
clerk. 4772

(B) (1) The legislative authority of a municipal corporation or board of trustees of a township that has designated a tourism development district may adopt a resolution or ordinance expressing the legislative authority's or board's intent to receive annual payments from the county or transit authority whose territory overlaps with the territory of that district equal to the incremental sales tax growth from vendors located in the district. The legislative authority or board shall certify the ordinance or resolution to the board of county commissioners or transit authority. The resolution shall specify the municipal corporation's or township's intent to receive such payments and describe the boundaries of the tourism development district. That description shall include sufficient information for the county or transit authority to determine if the address of a vendor is within the boundaries of the district.

(2) The board of county commissioners, within thirty days after receiving a certification under division (B) (1) of this section, may adopt and certify to that municipal corporation or township a resolution requiring the county to make payments to the municipal corporation or township under division (B) (4) of this section. The resolution shall prescribe the date by which the county annually shall make such payments, including the year of the first such payment. The resolution may prescribe a date or a period of time after which no such payments shall be made.

(3) The transit authority, within thirty days after receiving a certification under division (B) (1) of this section, may adopt and certify to that municipal corporation or township a resolution requiring the transit authority to make payments to the municipal corporation or township under division (B) (4) of this section. The resolution shall prescribe the date by which the transit authority annually shall make such payments,

including the year of the first such payment. 4804

(4) A county or transit authority certifying a resolution 4805
under division (B) (2) or (3) of this section, respectively, 4806
shall annually pay from its general fund to the municipal 4807
corporation or township that designated the tourism development 4808
district an amount equal to the county's or transit authority's 4809
incremental sales tax growth from vendors located in the tourism 4810
development district. Payments made by a county shall not be 4811
made after the date or period of time prescribed in the 4812
resolution for ending those payments if such a date or period is 4813
so prescribed. 4814

(C) A municipal corporation or township shall use revenue 4815
received under this section exclusively for fostering and 4816
developing tourism in the tourism development district. 4817

(D) On or before the annual date prescribed in a 4818
resolution adopted under division (B) (2) or (3) of this section, 4819
the fiscal officer of a municipal corporation or township 4820
receiving revenue from a county or transit authority under this 4821
section shall certify a list of vendors located within the 4822
tourism development district to the county or transit authority, 4823
which shall include the name, address, and vendor's license 4824
number for each vendor. The board of county commissioners or 4825
transit authority required to make payments under this section 4826
may require vendors located within the tourism development 4827
district to report their taxable sales and other necessary 4828
information to the county or transit authority for the purposes 4829
of calculating incremental sales tax growth. 4830

(E) If a municipal corporation or township receiving 4831
revenue under this section increases the territory of a tourism 4832
development district, the legislative authority of the municipal 4833

corporation or board of township trustees shall certify a copy 4834
of the resolution or ordinance expanding the territory of the 4835
district to the county or transit authority making payments 4836
under this section. That ordinance or resolution shall describe 4837
the boundaries of the tourism development district with 4838
sufficient information for the county or transit authority to 4839
determine if the address of a vendor is within the boundaries of 4840
the district. Upon receipt of such an ordinance or resolution, 4841
the county or transit authority shall recalculate its payments 4842
to the municipal corporation or township under division (B) of 4843
this section, except that "incremental sales tax growth" shall 4844
mean, in the context of the additional territory added to the 4845
tourism development district, the amount of revenue from taxes 4846
levied under sections 5739.021 and 5739.026 or section 5739.023 4847
of the Revised Code received by the county or transit authority 4848
under division (B) of section 5739.21 of the Revised Code from 4849
vendors located within the tourism development district during 4850
the preceding calendar year minus the amount of such revenue so 4851
received by the county or transit authority ending before the 4852
date the territory is added to an existing district. 4853

Sec. 5902.02. The duties of the director of veterans 4854
services shall include the following: 4855

(A) Furnishing the veterans service commissions of all 4856
counties of the state copies of the state laws, rules, and 4857
legislation relating to the operation of the commissions and 4858
their offices; 4859

(B) Upon application, assisting the general public in 4860
obtaining records of vital statistics pertaining to veterans or 4861
their dependents; 4862

(C) Adopting rules pursuant to Chapter 119. of the Revised 4863

Code pertaining to minimum qualifications for hiring, 4864
certifying, and accrediting county veterans service officers, 4865
pertaining to their required duties, and pertaining to 4866
revocation of the certification of county veterans service 4867
officers; 4868

(D) Adopting rules pursuant to Chapter 119. of the Revised 4869
Code for the education, training, certification, and duties of 4870
veterans service commissioners and for the revocation of the 4871
certification of a veterans service commissioner; 4872

(E) Developing and monitoring programs and agreements 4873
enhancing employment and training for veterans in single or 4874
multiple county areas; 4875

(F) Developing and monitoring programs and agreements to 4876
enable county veterans service commissions to address 4877
homelessness, indigency, and other veteran-related issues 4878
individually or jointly; 4879

(G) Developing and monitoring programs and agreements to 4880
enable state agencies, individually or jointly, that provide 4881
services to veterans, including the veterans' homes operated 4882
under Chapter 5907. of the Revised Code and the director of job 4883
and family services, to address homelessness, indigency, 4884
employment, and other veteran-related issues; 4885

(H) Establishing and providing statistical reporting 4886
formats and procedures for county veterans service commissions; 4887

(I) Publishing electronically a listing of county veterans 4888
service offices and county veterans service commissioners. The 4889
listing shall include the expiration dates of commission 4890
members' terms of office and the organizations they represent; 4891
the names, addresses, and telephone numbers of county veterans 4892

service offices; and the addresses and telephone numbers of the 4893
Ohio offices and headquarters of state and national veterans 4894
service organizations. 4895

(J) Establishing a veterans advisory committee to advise 4896
and assist the department of veterans services in its duties. 4897
Members shall include a member of the national guard association 4898
of the United States who is a resident of this state, a member 4899
of the military officers association of America who is a 4900
resident of this state, a state representative of 4901
congressionally chartered veterans organizations referred to in 4902
section 5901.02 of the Revised Code, a representative of any 4903
other congressionally chartered state veterans organization that 4904
has at least one veterans service commissioner in the state, 4905
three representatives of the Ohio state association of county 4906
veterans service commissioners, who shall have a combined vote 4907
of one, three representatives of the state association of county 4908
veterans service officers, who shall have a combined vote of 4909
one, one representative of the county commissioners association 4910
of Ohio, who shall be a county commissioner not from the same 4911
county as any of the other county representatives, a 4912
representative of the advisory committee on women veterans, a 4913
representative of a labor organization, and a representative of 4914
the office of the attorney general. The department of veterans 4915
services shall submit to the advisory committee proposed rules 4916
for the committee's operation. The committee may review and 4917
revise these proposed rules prior to submitting them to the 4918
joint committee on agency rule review. 4919

(K) Adopting, with the advice and assistance of the 4920
veterans advisory committee, policy and procedural guidelines 4921
that the veterans service commissions shall adhere to in the 4922
development and implementation of rules, policies, procedures, 4923

and guidelines for the administration of Chapter 5901. of the 4924
Revised Code. The department of veterans services shall adopt no 4925
guidelines or rules regulating the purposes, scope, duration, or 4926
amounts of financial assistance provided to applicants pursuant 4927
to sections 5901.01 to 5901.15 of the Revised Code. The director 4928
of veterans services may obtain opinions from the office of the 4929
attorney general regarding rules, policies, procedures, and 4930
guidelines of the veterans service commissions and may enforce 4931
compliance with Chapter 5901. of the Revised Code. 4932

(L) Receiving copies of form DD214 filed in accordance 4933
with the director's guidelines adopted under division (L) of 4934
this section from members of veterans service commissions 4935
appointed under section 5901.02 and from county veterans service 4936
officers employed under section 5901.07 of the Revised Code; 4937

(M) Developing and maintaining and improving a resource, 4938
such as a telephone answering point or a web site, by means of 4939
which veterans and their dependents, through a single portal, 4940
can access multiple sources of information and interaction with 4941
regard to the rights of, and the benefits available to, veterans 4942
and their dependents. The director of veterans services may 4943
enter into agreements with state and federal agencies, with 4944
agencies of political subdivisions, with state and local 4945
instrumentalities, and with private entities as necessary to 4946
make the resource as complete as is possible. 4947

(N) Planning, organizing, advertising, and conducting 4948
outreach efforts, such as conferences and fairs, at which 4949
veterans and their dependents may meet, learn about the 4950
organization and operation of the department of veterans 4951
services and of veterans service commissions, and obtain 4952
information about the rights of, and the benefits and services 4953

available to, veterans and their dependents; 4954

(O) Advertising, in print, on radio and television, and 4955
otherwise, the rights of, and the benefits and services 4956
available to, veterans and their dependents; 4957

(P) Developing and advocating improved benefits and 4958
services for, and improved delivery of benefits and services to, 4959
veterans and their dependents; 4960

(Q) Searching for, identifying, and reviewing statutory 4961
and administrative policies that relate to veterans and their 4962
dependents and reporting to the general assembly statutory and 4963
administrative policies that should be consolidated in whole or 4964
in part within the organization of the department of veterans 4965
services to unify funding, delivery, and accounting of statutory 4966
and administrative policy expressions that relate particularly 4967
to veterans and their dependents; 4968

(R) Encouraging veterans service commissions to innovate 4969
and otherwise to improve efficiency in delivering benefits and 4970
services to veterans and their dependents and to report 4971
successful innovations and efficiencies to the director of 4972
veterans services; 4973

(S) Publishing and encouraging adoption of successful 4974
innovations and efficiencies veterans service commissions have 4975
achieved in delivering benefits and services to veterans and 4976
their dependents; 4977

(T) Establishing advisory committees, in addition to the 4978
veterans advisory committee established under division (K) of 4979
this section, on veterans issues; 4980

(U) Developing and maintaining a relationship with the 4981
United States department of veterans affairs, seeking optimal 4982

federal benefits and services for Ohio veterans and their dependents, and encouraging veterans service commissions to maximize the federal benefits and services to which veterans and their dependents are entitled;

(V) Developing and maintaining relationships with the several veterans organizations, encouraging the organizations in their efforts at assisting veterans and their dependents, and advocating for adequate state subsidization of the organizations;

(W) Requiring the several veterans organizations that receive funding from the state annually, not later than the thirtieth day of July, to report to the director of veterans services and prescribing the form and content of the report;

(X) Reviewing the reports submitted to the director under division (W) of this section within thirty days of receipt and informing the veterans organization of any deficiencies that exist in the organization's report and that funding will not be released until the deficiencies have been corrected and a satisfactory report submitted;

(Y) ~~Advising the director of budget and management~~
Releasing funds and processing payments to veterans organizations when a report submitted to the director under division (W) of this section has been reviewed and determined to be satisfactory;

(Z) Furnishing copies of all reports that the director of veterans services has determined have been submitted satisfactorily under division (W) of this section to the chairperson of the finance committees of the general assembly;

(AA) Investigating complaints against county veterans

services commissioners and county veterans service officers if 5012
the director reasonably believes the investigation to be 5013
appropriate and necessary; 5014

(BB) Developing and maintaining a web site that is 5015
accessible by veterans and their dependents and provides a link 5016
to the web site of each state agency that issues a license, 5017
certificate, or other authorization permitting an individual to 5018
engage in an occupation or occupational activity; 5019

(CC) Encouraging state agencies to conduct outreach 5020
efforts through which veterans and their dependents can learn 5021
about available job and education benefits; 5022

(DD) Informing state agencies about changes in statutes 5023
and rules that affect veterans and their dependents; 5024

(EE) Assisting licensing agencies in adopting rules under 5025
section 5903.03 of the Revised Code; 5026

(FF) Administering the provision of grants from the 5027
military injury relief fund under section 5902.05 of the Revised 5028
Code; 5029

(GG) Taking any other actions required by this chapter. 5030

Section 2. That existing sections 107.036, 122.174, 5031
307.678, 311.29, 1901.32, 1907.53, 3309.374, 3333.051, 5595.04, 5032
5595.13, 5709.48, 5709.49, 5709.50, 5725.98, 5729.98, 5733.40, 5033
5739.01, 5739.09, 5739.213, and 5902.02 and sections 126.211 and 5034
3345.58 of the Revised Code are hereby repealed. 5035

Section 3. (A) "Eligible sponsor" means a community school 5036
sponsor, as defined in section 3314.02 of the Revised Code, to 5037
which both of the following conditions apply: 5038

(1) The sponsor received a score of "3" or higher or a 5039

grade of "B" or higher on the academic performance component of 5040
the sponsor rating under division (B) (1) (a) of section 3314.016 5041
of the Revised Code for the 2015-2016 school year. 5042

(2) The sponsor has appealed its overall rating under that 5043
section for the 2015-2016 school year. 5044

(B) Notwithstanding section 3314.016 of the Revised Code, 5045
the rating an eligible sponsor received for the 2015-2016 school 5046
year shall be considered a rating of "ineffective" and shall 5047
count as such for purposes of division (B) of section 3314.016 5048
of the Revised Code, and the State Board of Education shall take 5049
no further action on the eligible sponsor's appeal. 5050

(C) Nothing in this section shall affect the operation of 5051
section 3314.016 of the Revised Code on an eligible sponsor with 5052
respect to any rating under that section received after the 5053
2015-2016 school year. 5054

Section 4. (A) As used in this section: 5055

(1) "Total resources" means, for the purpose of 5056
calculating the payments to be made to school districts under 5057
division (B) of this section, the sum of the amounts described 5058
in divisions (A) (1) (a) to (f) of this section less any reduction 5059
required under division (E) of this section. 5060

(a) The state education aid for fiscal year 2017; 5061

(b) The sum of the payments received by the district in 5062
fiscal year 2017 under divisions (C) (1) and (D) of section 5063
5709.92 of the Revised Code; 5064

(c) The district's taxes charged and payable against all 5065
property on the tax list of real and public utility property for 5066
current expense purposes for tax year 2016, including taxes 5067

charged and payable from emergency levies charged and payable 5068
under sections 5705.194 to 5705.197 of the Revised Code, 5069
excluding taxes levied for joint vocational school district 5070
purposes or levied under section 5705.23 of the Revised Code; 5071

(d) Revenue received during calendar year 2016 from an 5072
income tax levied under Chapter 5748. of the Revised Code; 5073

(e) Distributions received during calendar year 2016 from 5074
taxes levied under section 718.09 or 718.10 of the Revised Code; 5075

(f) Distributions received during fiscal year 2017 from 5076
the gross casino revenue county student fund. 5077

(2) "Total resources" means, for the purpose of 5078
calculating the payments to be made to joint vocational school 5079
districts under divisions (B) and (D) of this section, the sum 5080
of the amounts described in divisions (A) (2) (a) to (d) of this 5081
section less any reduction required under division (E) of this 5082
section. 5083

(a) The state education aid for fiscal year 2017; 5084

(b) The sum of the payments received by the district in 5085
fiscal year 2017 under division (C) (1) of section 5709.92 of the 5086
Revised Code; 5087

(c) The district's taxes charged and payable against all 5088
property on the tax list of real and public utility property for 5089
current expense purposes for tax year 2016, including taxes 5090
charged and payable from emergency levies charged and payable 5091
under sections 5705.194 to 5705.197 of the Revised Code; 5092

(d) Distributions received during fiscal year 2017 from 5093
the gross casino revenue county student fund. 5094

(3) (a) "State education aid" for a school district means 5095

the sum of state amounts computed for the district under 5096
sections 3317.022 and 3317.0212 of the Revised Code after any 5097
amounts are added or subtracted under Section 263.230 of Am. 5098
Sub. H.B. 64 of the 131st General Assembly, entitled 5099
"TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL 5100
DISTRICTS." 5101

(b) "State education aid" for a joint vocational district 5102
means the amount computed for the district under section 3317.16 5103
of the Revised Code after any amounts are added or subtracted 5104
under Section 263.240 of Am. Sub. H.B. 64 of the 131st General 5105
Assembly, entitled "TRANSITIONAL AID FOR JOINT VOCATIONAL SCHOOL 5106
DISTRICTS." 5107

(B) (1) In fiscal year 2018, if the amount described in 5108
division (B) (2) of this section is greater than the amount a 5109
school district or joint vocational school district will receive 5110
under division (C) (2) of section 5709.92 of the Revised Code, a 5111
supplemental payment shall be made to the district equal to the 5112
difference between the amount described in division (B) (2) of 5113
this section and the amount the district receives under division 5114
(C) (2) of section 5709.92 of the Revised Code. 5115

(2) The difference obtained by subtracting the amount 5116
described in division (B) (2) (b) of this section from the amount 5117
described in division (B) (2) (a) of this section. 5118

(a) The sum of the payments received by the district in 5119
fiscal year 2017 under division (C) (1) (b) of section 5709.92 of 5120
the Revised Code and Section 263.325 of Am. Sub. H.B. 64 of the 5121
131st General Assembly, as amended by Sub. S.B. 208 of the 131st 5122
General Assembly; 5123

(b) Three and one-half per cent of the district's total 5124

resources. 5125

(C) (1) In fiscal year 2019, if the amount described in 5126
division (C) (2) of this section is greater than the amount a 5127
school district other than a joint vocational school district 5128
will receive under division (C) (2) of section 5709.92 of the 5129
Revised Code, a supplemental payment shall be made to the 5130
district equal to the difference between the amount described in 5131
division (C) (2) of this section and the amount the district 5132
receives under division (C) (2) of section 5709.92 of the Revised 5133
Code. 5134

(2) The difference obtained by subtracting the amount 5135
described in division (C) (2) (b) of this section from the amount 5136
described in division (C) (2) (a) of this section. 5137

(a) The sum of the payments received by the district under 5138
this section and division (C) (2) of section 5709.92 of the 5139
Revised Code in fiscal year 2018; 5140

(b) One-sixteenth of one per cent of the average of the 5141
total taxable value of the district for tax years 2014, 2015, 5142
and 2016. 5143

(D) (1) In fiscal year 2019, if the amount described in 5144
division (D) (2) of this section is greater than the amount a 5145
joint vocational school district will receive under division (C) 5146
(2) of section 5709.92 of the Revised Code, a supplemental 5147
payment shall be made to the district equal to the difference 5148
between the amount described in division (D) (2) of this section 5149
and the amount the district receives under division (C) (2) of 5150
section 5709.92 of the Revised Code. 5151

(2) The difference obtained by subtracting the amount 5152
described in division (D) (2) (b) of this section from the amount 5153

described in division (D) (2) (a) of this section. 5154

(a) The sum of the payments received by the district under 5155
this section and division (C) (2) of section 5709.92 of the 5156
Revised Code in fiscal year 2018; 5157

(b) Three and one-half per cent of the district's total 5158
resources. 5159

(E) "Total resources" used to compute payments under 5160
divisions (B) and (D) of this section shall be reduced to the 5161
extent that payments distributed in fiscal year 2017 were 5162
attributable to levies no longer charged and payable for tax 5163
year 2016. 5164

Section 5. The amendment by this act of section 5733.40 of 5165
the Revised Code is intended to clarify the law as it existed 5166
before the enactment of this act and shall be construed 5167
accordingly. The amendment shall apply to taxable years 5168
beginning on or after January 1, 2013. 5169

Section 6. All items in this act are hereby appropriated 5170
as designated out of any moneys in the state treasury to the 5171
credit of the designated fund. For all appropriations made in 5172
this act, those in the first column are for fiscal year 2018 and 5173
those in the second column are for fiscal year 2019. The 5174
appropriations made in this act are in addition to any other 5175
appropriations made for the FY 2018-2019 biennium. 5176

Section 7. EDU DEPARTMENT OF EDUCATION 5177

GENERAL REVENUE FUND 5178

GRF 200545 Career-Technical \$ 162,200 \$ 162,000 5179

Education 5180

Enhancements			5181
TOTAL GRF General Revenue Fund	\$ 162,200	\$ 162,000	5182
TOTAL ALL BUDGET FUND GROUPS	\$ 162,200	\$ 162,000	5183
CAREER-TECHNICAL EDUCATION ENHANCEMENTS			5184
Of the foregoing appropriation item 200545, Career-			5185
Technical Education Enhancements, up to \$162,200 in fiscal year			5186
2018 and up to \$162,000 in fiscal year 2019 shall be distributed			5187
to the Cleveland Municipal School District and the Cincinnati			5188
City School District to be used for a VoAg program in one at-			5189
risk nonvocational school in each district. The amount			5190
distributed to the Cleveland Municipal School District shall be			5191
equal to \$78,600 in fiscal year 2018 and \$78,500 in fiscal year			5192
2019 minus the funding allocated to the district under division			5193
(A) (8) of section 3317.022 of the Revised Code for the students			5194
participating in the program. The amount distributed to the			5195
Cincinnati City School District shall be equal to \$83,600 in			5196
fiscal year 2018 and \$83,500 in fiscal year 2019 minus the			5197
funding allocated to the district under division (A) (8) of			5198
section 3317.022 of the Revised Code for the students			5199
participating in the program.			5200
Section 8. BOR DEPARTMENT OF HIGHER EDUCATION			5201
GENERAL REVENUE FUND			5202
GRF 235511 Cooperative Extension	\$ 141,244	\$ 148,136	5203
Service			5204
TOTAL GRF General Revenue Fund	\$ 141,244	\$ 148,136	5205
TOTAL ALL BUDGET FUND GROUPS	\$ 141,244	\$ 148,136	5206
COOPERATIVE EXTENSION SERVICE			5207

Of the foregoing appropriation item 235511, Cooperative 5208
Extension Service, \$134,244 in fiscal year 2018 and \$141,136 in 5209
fiscal year 2019 shall be used to support salaries and benefits 5210
for one 4-H Club at an elementary school in Cleveland and one 4- 5211
H Club at an elementary school in Cincinnati. 5212

Of the foregoing appropriation item 235511, Cooperative 5213
Extension Service, \$7,000 in each fiscal year shall be used to 5214
support mileage, telephone, supplies, and classroom activities 5215
costs at 4-H Clubs in Cleveland and Cincinnati. Seventy per cent 5216
of this amount shall be spent directly in relation to student 5217
involvement in 4-H. 5218

Section 9. Within the limits set forth in this act, the 5219
Director of Budget and Management shall establish accounts 5220
indicating the source and amount of funds for each appropriation 5221
made in this act, and shall determine the form and manner in 5222
which appropriation accounts shall be maintained. Expenditures 5223
from appropriations contained in this act shall be accounted for 5224
as though made in Am. Sub. H.B. 49 of the 132nd General 5225
Assembly. 5226

The appropriations made in this act are subject to all 5227
provisions of Am. Sub. H.B. 49 of the 132nd General Assembly 5228
that are generally applicable to such appropriations. 5229

Section 10. That Sections 259.100, 265.220, 265.233, 5230
291.20, 297.10, 381.371, 395.10, 395.20, 413.50, and 512.12 of 5231
H.B. 49 of the 132nd General Assembly be amended to read as 5232
follows: 5233

Sec. 259.100. LAKES IN ECONOMIC DISTRESS REVOLVING LOAN 5234
PROGRAM 5235

(A) On July 1, 2017, or as soon as possible thereafter, 5236

the Director of Development Services shall certify to the 5237
Director of Budget and Management the amount of the unexpended, 5238
unencumbered balance of the foregoing appropriation item 195546, 5239
Lakes in Economic Distress Revolving Loan Program, to be 5240
reappropriated in fiscal year 2018. The amount certified is 5241
hereby reappropriated to the foregoing appropriation item in 5242
fiscal year 2018 for the same purpose or for grants to support 5243
stormwater drainage infrastructure improvements at the Buckeye 5244
Lake Dam or for grants to complete a stormwater drainage study 5245
at the Buckeye Lake Dam, notwithstanding anything to the 5246
contrary in section 122.641 of the Revised Code. 5247

(B) On July 1, 2017, or as soon as possible thereafter, 5248
the Director of Development Services shall certify to the 5249
Director of Budget and Management the amount equaling the 5250
unexpended, unencumbered balance of the portion of the foregoing 5251
appropriation item 195407, Travel and Tourism, that was 5252
earmarked for grants to assist businesses and other entities 5253
adversely affected due to economic circumstances that result in 5254
the declaration of a lake as an area under economic distress by 5255
the Director of Natural Resources pursuant to section 122.641 of 5256
the Revised Code. The amount certified is hereby reappropriated 5257
to the foregoing appropriation item in fiscal year 2018 for the 5258
same purpose, provided that grants awarded under this division 5259
shall meet the same eligibility requirements as those governing 5260
loans under the Lakes in Economic Distress Revolving Loan 5261
Program, pursuant to division (C) of section 122.641 of the 5262
Revised Code. 5263

Sec. 265.220. TEMPORARY TRANSITIONAL AID FOR CITY, LOCAL, 5264
AND EXEMPTED VILLAGE SCHOOL DISTRICTS 5265

(A) The Department of Education shall distribute funds 5266

within appropriation item 200550, Foundation Funding, for 5267
temporary transitional aid in each fiscal year to each 5268
qualifying city, local, and exempted village school district. 5269

(1) For fiscal years 2018 and 2019, the Department shall 5270
pay temporary transitional aid to each city, local, and exempted 5271
village school district according to the following formula: 5272

(The district's transitional aid guarantee base x the 5273
district's transitional aid guarantee base percentage) - the 5274
district's foundation funding for the guarantee 5275

If the computation made under this division results in a 5276
negative number, the district's funding under this division 5277
shall be zero. 5278

(2) As used in this section, "foundation funding for the 5279
guarantee" for each city, local, and exempted village school 5280
district, for fiscal year 2018, equals the sum of the following 5281
amounts for that fiscal year: 5282

(a) The opportunity grant under division (A) (1) of section 5283
3317.022 of the Revised Code; 5284

(b) Targeted assistance funds under division (A) (2) of 5285
section 3317.022 of the Revised Code; 5286

(c) Additional state aid for special education and related 5287
services under division (A) (3) of section 3317.022 of the 5288
Revised Code; 5289

(d) Kindergarten through third grade literacy funds under 5290
division (A) (4) of section 3317.022 of the Revised Code; 5291

(e) Economically disadvantaged funds under division (A) (5) 5292
of section 3317.022 of the Revised Code; 5293

(f) Limited English proficiency funds under division (A)	5294
(6) of section 3317.022 of the Revised Code;	5295
(g) Gifted identification and unit funds under division	5296
(A) (7) of section 3317.022 of the Revised Code;	5297
(h) Capacity aid funds under division (A) (10) of section	5298
3317.022 of the Revised Code;	5299
(i) The graduation bonus under division (A) (11) of section	5300
3317.022 of the Revised Code;	5301
(j) The third grade reading bonus under division (A) (12)	5302
of section 3317.022 of the Revised Code;	5303
(k) Transportation funds under divisions (E) and (F) of	5304
section 3317.0212 of the Revised Code and division (D) (2) of	5305
section 3314.091 of the Revised Code;	5306
(l) Transportation supplement funds under division (G) of	5307
section 3317.0212 of the Revised Code.	5308
(3) As used in this section, "foundation funding for the	5309
guarantee" for each city, local, and exempted village school	5310
district, for fiscal year 2019, equals the sum of the following	5311
amounts for that fiscal year:	5312
(a) The opportunity grant under division (A) (1) of section	5313
3317.022 of the Revised Code;	5314
(b) Targeted assistance funds under division (A) (2) of	5315
section 3317.022 of the Revised Code;	5316
(c) Additional state aid for special education and related	5317
services under division (A) (3) of section 3317.022 of the	5318
Revised Code;	5319
(d) Kindergarten through third grade literacy funds under	5320

division (A) (4) of section 3317.022 of the Revised Code;	5321
(e) Economically disadvantaged funds under division (A) (5) of section 3317.022 of the Revised Code;	5322 5323
(f) Limited English proficiency funds under division (A) (6) of section 3317.022 of the Revised Code;	5324 5325
(g) Gifted identification and unit funds under division (A) (7) of section 3317.022 of the Revised Code;	5326 5327
(h) Capacity aid funds under division (A) (10) of section 3317.022 of the Revised Code;	5328 5329
(i) The graduation bonus under division (A) (11) of section 3317.022 of the Revised Code;	5330 5331
(j) The third grade reading bonus under division (A) (12) of section 3317.022 of the Revised Code;	5332 5333
(k) Transportation funds under divisions (E) and (F) of section 3317.0212 of the Revised Code and division (D) (2) of section 3314.091 of the Revised Code;	5334 5335 5336
(l) Transportation supplement funds under division (G) of section 3317.0212 of the Revised Code.	5337 5338
(4) As used in this section, the "transitional aid guarantee base" for each city, local, and exempted village school district, for fiscal year 2018, equals the sum of the following amounts computed for the district for fiscal year 2017 after any reductions made for fiscal year 2017 under division (B) of Section 263.230 of Am. Sub. H.B. 64 of the 131st General Assembly:	5339 5340 5341 5342 5343 5344 5345
(a) The opportunity grant under division (A) (1) of section 3317.022 of the Revised Code;	5346 5347

(b) Targeted assistance funds under division (A) (2) of section 3317.022 of the Revised Code;	5348 5349
(c) Additional state aid for special education and related services under division (A) (3) of section 3317.022 of the Revised Code;	5350 5351 5352
(d) Kindergarten through third grade literacy funds under division (A) (4) of section 3317.022 of the Revised Code;	5353 5354
(e) Economically disadvantaged funds under division (A) (5) of section 3317.022 of the Revised Code;	5355 5356
(f) Limited English proficiency funds under division (A) (6) of section 3317.022 of the Revised Code;	5357 5358
(g) Gifted identification and unit funds under division (A) (7) of section 3317.022 of the Revised Code;	5359 5360
(h) Capacity aid funds under division (A) (10) of section 3317.022 of the Revised Code;	5361 5362
(i) The graduation bonus under division (A) (11) of section 3317.022 of the Revised Code;	5363 5364
(j) The third grade reading bonus under division (A) (12) of section 3317.022 of the Revised Code;	5365 5366
(k) Transportation funds under divisions (E) and (F) of section 3317.0212 of the Revised Code and division (D) (2) of section 3314.091 of the Revised Code;	5367 5368 5369
(l) Transportation supplement funds under division (G) of section 3317.0212 of the Revised Code;	5370 5371
(m) Temporary transitional aid under division (A) of Section 263.230 of Am. Sub. H.B. 64 of the 131st General Assembly.	5372 5373 5374

(5) As used in this section, the "transitional aid guarantee base" for each city, local, and exempted village school district, for fiscal year 2019, equals the transitional aid guarantee base for fiscal year 2018 computed for the district pursuant to division (A) (4) of this section.

(6) The "transitional aid guarantee base percentage" for each city, local, and exempted village school district, for fiscal years 2018 and 2019, shall be computed as follows:

(a) Calculate each district's total ADM percentage change in accordance with the following formula:

(The district's total ADM for fiscal year 2016 / the district's total ADM for fiscal year 2014) - 1

(b) Determine the district's transitional aid guarantee base percentage as follows:

(i) If the district's total ADM percentage change calculated in division (A) (6) (a) of this section equals a decrease of ten per cent or more, then the district's transitional aid guarantee base percentage shall be equal to ninety-five per cent.

(ii) If the district's total ADM percentage change calculated in division (A) (6) (a) of this section equals a decrease of less than ten per cent but more than five per cent, then the district's transitional aid guarantee base percentage shall be equal to the district's total ADM percentage change calculated in division (A) (6) (a) of this section plus one hundred five per cent.

(iii) If the district's total ADM percentage change calculated in division (A) (6) (a) of this section equals a decrease of five per cent or less, no change, or an increase of

any amount, then the district's transitional aid guarantee base 5404
percentage shall be equal to one hundred per cent. 5405

(7) The Department of Education shall adjust, as 5406
necessary, the transitional aid guarantee base of any local 5407
school district that participates in the establishment of a 5408
joint vocational school district that begins receiving payments 5409
under section 3317.16 of the Revised Code for fiscal year 2018 5410
or fiscal year 2019 but does not receive payments for the prior 5411
fiscal year. The Department shall adjust any such local school 5412
district's guarantee base according to the amounts received by 5413
the district in the prior fiscal year for career-technical 5414
education students who attend the newly established joint 5415
vocational school district. 5416

(B) (1) Notwithstanding section 3317.022 of the Revised 5417
Code, in fiscal years 2018 and 2019, no city, local, or exempted 5418
village school district shall be allocated foundation funding 5419
subject to the limitation for the current fiscal year that is 5420
greater than the district's limitation base multiplier times the 5421
district's limitation base for the current fiscal year, except 5422
as provided in division (B) (9) of this section. 5423

(2) As used in this section, "foundation funding subject 5424
to the limitation" for each city, local, and exempted village 5425
school district, for fiscal year 2018, equals the sum of the 5426
following amounts for that fiscal year: 5427

(a) The opportunity grant under division (A) (1) of section 5428
3317.022 of the Revised Code; 5429

(b) Targeted assistance funds under division (A) (2) of 5430
section 3317.022 of the Revised Code; 5431

(c) Additional state aid for special education and related 5432

services under division (A) (3) of section 3317.022 of the Revised Code;	5433 5434
(d) Kindergarten through third grade literacy funds under division (A) (4) of section 3317.022 of the Revised Code;	5435 5436
(e) Economically disadvantaged funds under division (A) (5) of section 3317.022 of the Revised Code;	5437 5438
(f) Limited English proficiency funds under division (A) (6) of section 3317.022 of the Revised Code;	5439 5440
(g) Gifted identification and unit funds under division (A) (7) of section 3317.022 of the Revised Code;	5441 5442
(h) Capacity aid funds under division (A) (10) of section 3317.022 of the Revised Code;	5443 5444
(i) Transportation funds under divisions (E) and (F) of section 3317.0212 of the Revised Code and division (D) (2) of section 3314.091 of the Revised Code;	5445 5446 5447
(j) Transportation supplement funds under division (G) of section 3317.0212 of the Revised Code;	5448 5449
(k) Temporary transitional aid under division (A) of this section.	5450 5451
(3) As used in this section, "foundation funding subject to the limitation" for each city, local, and exempted village school district, for fiscal year 2019, equals the sum of the following amounts for that fiscal year:	5452 5453 5454 5455
(a) The opportunity grant under division (A) (1) of section 3317.022 of the Revised Code;	5456 5457
(b) Targeted assistance funds under division (A) (2) of section 3317.022 of the Revised Code;	5458 5459

(c) Additional state aid for special education and related services under division (A) (3) of section 3317.022 of the Revised Code;	5460 5461 5462
(d) Kindergarten through third grade literacy funds under division (A) (4) of section 3317.022 of the Revised Code;	5463 5464
(e) Economically disadvantaged funds under division (A) (5) of section 3317.022 of the Revised Code;	5465 5466
(f) Limited English proficiency funds under division (A) (6) of section 3317.022 of the Revised Code;	5467 5468
(g) Gifted identification and unit funds under division (A) (7) of section 3317.022 of the Revised Code;	5469 5470
(h) Capacity aid funds under division (A) (10) of section 3317.022 of the Revised Code;	5471 5472
(i) Transportation funds under divisions (E) and (F) of section 3317.0212 of the Revised Code and division (D) (2) of section 3314.091 of the Revised Code;	5473 5474 5475
(j) Transportation supplement funds under division (G) of section 3317.0212 of the Revised Code;	5476 5477
(k) Temporary transitional aid under division (A) of this section.	5478 5479
(4) As used in this section, the "limitation base" for each city, local, and exempted village school district, for fiscal year 2018, equals the sum of the following amounts computed for the district for fiscal year 2017 after any reductions made for fiscal year 2017 under division (B) of Section 263.230 of Am. Sub. H.B. 64 of the 131st General Assembly:	5480 5481 5482 5483 5484 5485 5486

(a) The opportunity grant under division (A) (1) of section 3317.022 of the Revised Code;	5487 5488
(b) Targeted assistance funds under division (A) (2) of section 3317.022 of the Revised Code;	5489 5490
(c) Additional state aid for special education and related services under division (A) (3) of section 3317.022 of the Revised Code;	5491 5492 5493
(d) Kindergarten through third grade literacy funds under division (A) (4) of section 3317.022 of the Revised Code;	5494 5495
(e) Economically disadvantaged funds under division (A) (5) of section 3317.022 of the Revised Code;	5496 5497
(f) Limited English proficiency funds under division (A) (6) of section 3317.022 of the Revised Code;	5498 5499
(g) Gifted identification and unit funds under division (A) (7) of section 3317.022 of the Revised Code;	5500 5501
(h) Capacity aid funds under division (A) (10) of section 3317.022 of the Revised Code;	5502 5503
(i) Transportation funds under divisions (E) and (F) of section 3317.0212 of the Revised Code and division (D) (2) of section 3314.091 of the Revised Code;	5504 5505 5506
(j) Transportation supplement funds under division (G) of section 3317.0212 of the Revised Code;	5507 5508
(k) Temporary transitional aid under division (A) of Section 263.230 of Am. Sub. H.B. 64 of the 131st General Assembly.	5509 5510 5511
(5) As used in this section, the "limitation base" for each city, local, and exempted village school district, for	5512 5513

fiscal year 2019, equals the sum of the following amounts	5514
computed for the district for fiscal year 2018 after any	5515
reductions made for fiscal year 2018 under division (B) of this	5516
section:	5517
(a) The opportunity grant under division (A) (1) of section	5518
3317.022 of the Revised Code;	5519
(b) Targeted assistance funds under division (A) (2) of	5520
section 3317.022 of the Revised Code;	5521
(c) Additional state aid for special education and related	5522
services under division (A) (3) of section 3317.022 of the	5523
Revised Code;	5524
(d) Kindergarten through third grade literacy funds under	5525
division (A) (4) of section 3317.022 of the Revised Code;	5526
(e) Economically disadvantaged funds under division (A) (5)	5527
of section 3317.022 of the Revised Code;	5528
(f) Limited English proficiency funds under division (A)	5529
(6) of section 3317.022 of the Revised Code;	5530
(g) Gifted identification and unit funds under division	5531
(A) (7) of section 3317.022 of the Revised Code;	5532
(h) Capacity aid funds under division (A) (10) of section	5533
3317.022 of the Revised Code;	5534
(i) Transportation funds under divisions (E) and (F) of	5535
section 3317.0212 of the Revised Code and division (D) (2) of	5536
section 3314.091 of the Revised Code;	5537
(j) Transportation supplement funds under division (G) of	5538
section 3317.0212 of the Revised Code;	5539
(k) Temporary transitional aid under division (A) of this	5540

section; 5541

(1) The cap offset amount computed under the section of 5542
~~this act~~ Am. Sub. H.B. 49 of the 132nd General Assembly entitled 5543
"CAP OFFSET AMOUNT FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL 5544
DISTRICTS;" 5545

(m) The amount of the payment, if any, under division (B) 5546
of Section 4 of S.B. 8 of the 132nd General Assembly. 5547

(6) (a) The "limitation base multiplier" for each city, 5548
local, and exempted village school district, for fiscal year 5549
2018, shall be computed as follows: 5550

(i) If the district's total ADM percentage change 5551
calculated in division (A) (6) (a) of this section equals an 5552
increase of five and one-half per cent or more, then the 5553
district's limitation base multiplier shall be equal to 1.055. 5554

(ii) If the district's total ADM percentage change 5555
calculated in division (A) (6) (a) of this section equals an 5556
increase of less than five and one-half per cent but more than 5557
three per cent, then the district's limitation base multiplier 5558
shall be equal to the district's total ADM percentage change 5559
calculated in division (A) (6) (a) of this section plus one. 5560

(iii) If the district's total ADM percentage change 5561
calculated in division (A) (6) (a) of this section equals an 5562
increase of three per cent or less, no change, or a decrease of 5563
any amount, then the district's limitation base multiplier shall 5564
be equal to 1.03. 5565

(b) The "limitation base multiplier" for each city, local, 5566
and exempted village school district, for fiscal year 2019, 5567
shall be computed as follows: 5568

(i) If the district's total ADM percentage change
calculated in division (A) (6) (a) of this section equals an
increase of six per cent or more, then the district's limitation
base multiplier shall be equal to 1.06.

(ii) If the district's total ADM percentage change
calculated in division (A) (6) (a) of this section equals an
increase of less than six per cent but more than three per cent,
then the district's limitation base multiplier shall be equal to
the district's total ADM percentage change calculated in
division (A) (6) (a) of this section plus one.

(iii) If the district's total ADM percentage change
calculated in division (A) (6) (a) of this section equals an
increase of three per cent or less, no change, or a decrease of
any amount, then the district's limitation base multiplier shall
be equal to 1.03.

(7) The Department of Education shall adjust, as
necessary, the limitation base of any local school district that
participates in the establishment of a joint vocational school
district that begins receiving payments under section 3317.16 of
the Revised Code for fiscal year 2018 or fiscal year 2019 but
does not receive such payments for the prior fiscal year. The
Department shall adjust any such local school district's
limitation base according to the amounts received by the
district in the prior fiscal year for career-technical education
students who attend the newly established joint vocational
school district.

(8) For fiscal year 2018 and fiscal year 2019, the
Department shall reduce a district's payments under divisions
(A) (1), (2), (4), (5), (6), (7), and (10) of section 3317.022 of
the Revised Code proportionately as necessary in order to comply

with this division. If those amounts are insufficient, the 5599
Department shall proportionately reduce a district's payments 5600
under division (A) (3) of section 3317.022 of the Revised Code 5601
and divisions (E), (F), and (G) of section 3317.0212 of the 5602
Revised Code. 5603

(9) (a) For purposes of division (B) (9) of this section, 5604
"eligible school district" shall have the same meaning as in 5605
division (F) (1) of section 3317.017 of the Revised Code. 5606

(b) Notwithstanding any provision of law to the contrary, 5607
an eligible school district shall not be allocated foundation 5608
funding subject to the limitation in the current fiscal year 5609
that is greater than the greater of the amounts described in 5610
divisions (B) (9) (b) (i) and (ii) of this section: 5611

(i) The amount calculated for the district for the current 5612
fiscal year under division (B) (1) of this section; 5613

(ii) The lesser of the amounts described in divisions (B) 5614
(9) (b) (ii) (I) and (II) of this section: 5615

(I) The district's foundation funding subject to the 5616
limitation for the current fiscal year; 5617

(II) The district's limitation base for the current fiscal 5618
year plus the district's taxes charged and payable against all 5619
property on the tax list of real and public utility property for 5620
the tax year three years preceding the tax year in which the 5621
current fiscal year ends minus the district's taxes charged and 5622
payable against all property on the tax list of real and public 5623
utility property for the tax year two years preceding the tax 5624
year in which the current fiscal year ends. 5625

(C) The Department of Education shall distribute funds 5626
within appropriation item 200550, Foundation Funding, for 5627

temporary transitional career-technical education aid in each 5628
fiscal year to each qualifying city, local, and exempted village 5629
school district. 5630

(1) For purposes of division (C) of this section, "total 5631
career-technical education funding" for each city, local, and 5632
exempted village school district, for a specified fiscal year, 5633
equals the sum of the following amounts for that fiscal year: 5634

(a) Career-technical education funds under division (A) (8) 5635
of section 3317.022 of the Revised Code; 5636

(b) Career-technical education associated services funds 5637
under division (A) (9) of section 3317.022 of the Revised Code. 5638

(2) For fiscal year 2018, the Department shall pay 5639
temporary transitional career-technical education aid to each 5640
city, local, and exempted village school district according to 5641
the following formula: 5642

The district's total career-technical education funding 5643
for fiscal year 2017 - the district's total career-technical 5644
education funding for fiscal year 2018 5645

If the computation made under this division results in a 5646
negative number, the district's funding under division (C) (2) of 5647
this section shall be zero. 5648

(3) For fiscal year 2019, the Department shall pay 5649
temporary transitional career-technical education aid to each 5650
city, local, and exempted village school district according to 5651
the following formula: 5652

The district's total career-technical education funding 5653
for fiscal year 2017 - the district's total career-technical 5654
education funding for fiscal year 2019 5655

If the computation made under this division results in a negative number, the district's funding under division (C) (3) of this section shall be zero.

Sec. 265.233. CAP OFFSET AMOUNT FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL DISTRICTS

(A) For purposes of this section:

(1) A district's "combined state aid for fiscal year 2017" means the sum of:

(a) The sum of the district's payments for fiscal year 2017 under sections 3317.022 and 3317.0212 of the Revised Code after any amounts are added or subtracted under Section 263.230 of Am. Sub. H.B. 64 of the 131st General Assembly;

(b) The district's payments under division (C) (1) of section 5709.92 of the Revised Code for fiscal year 2017.

(2) A district's "combined state aid for fiscal year 2018" means the sum of:

(a) The sum of the district's payments for fiscal year 2018 under sections 3317.022 and 3317.0212 of the Revised Code after any amounts are added or subtracted under the section of ~~this act~~ Am. Sub. H.B. 49 of the 132nd General Assembly entitled "TEMPORARY TRANSITIONAL AID FOR CITY, LOCAL, AND EXEMPTED VILLAGE SCHOOL DISTRICTS";

(b) The district's payments under division (C) (2) of section 5709.92 of the Revised Code for fiscal year 2018;

(c) The amount of the payment, if any, under division (B) of Section 4 of S.B. 8 of the 132nd General Assembly.

(3) An "eligible school district" is a city, local, or

exempted village school district that meets both of the 5683
following criteria: 5684

(a) The sum of the amounts calculated for the school 5685
district under section 3317.022 and 3317.0212 of the Revised 5686
Code is limited by division (B) (1) of the section of this act 5687
entitled "TEMPORARY TRANSITIONAL AID FOR CITY, LOCAL, AND 5688
EXEMPTED VILLAGE SCHOOL DISTRICTS" for fiscal year 2018; 5689

(b) The district's combined state aid for fiscal year 2017 5690
minus the district's combined state aid for fiscal year 2018 is 5691
greater than zero. 5692

(B) For fiscal year 2018, the Department of Education 5693
shall compute and pay a cap offset amount to each eligible 5694
school district equal to the lesser of the amounts calculated in 5695
divisions (B) (1) and (2) of this section: 5696

(1) The district's combined state aid for fiscal year 2017 5697
minus the district's combined state aid for fiscal year 2018; 5698

(2) The absolute value of the difference between the sum 5699
of the amounts calculated under sections 3317.022 and 3317.0212 5700
of the Revised Code for the district before and after 5701
application of the limitation under division (B) (1) of the 5702
section of ~~this act~~ Am. Sub. H.B. 49 of the 132nd General 5703
Assembly entitled "TEMPORARY TRANSITIONAL AID FOR CITY, LOCAL, 5704
AND EXEMPTED VILLAGE SCHOOL DISTRICTS" for fiscal year 2018. 5705

Sec. 291.20. MOTHERS AND CHILDREN SAFETY NET SERVICES 5706

Of the foregoing appropriation item 440416, Mothers and 5707
Children Safety Net Services, \$200,000 in each fiscal year shall 5708
be used to assist families with hearing impaired children under 5709
twenty-one years of age in purchasing hearing aids and hearing 5710
assistive technology. The Director of Health shall adopt rules 5711

governing the distribution of these funds, including rules that 5712
do both of the following: (1) establish eligibility criteria to 5713
include families with incomes at or below four hundred per cent 5714
of the federal poverty guidelines as defined in section 5101.46 5715
of the Revised Code, and (2) develop a sliding scale of 5716
disbursements under this section based on family income. The 5717
Director may adopt other rules as necessary to implement this 5718
section. Rules adopted under this section shall be adopted in 5719
accordance with Chapter 119. of the Revised Code. 5720

AIDS PREVENTION AND TREATMENT 5721

The foregoing appropriation item 440444, AIDS Prevention 5722
and Treatment, shall be used to administer educational and other 5723
prevention initiatives. 5724

FQHC PRIMARY CARE WORKFORCE INITIATIVE 5725

The foregoing appropriation item 440465, FQHC Primary Care 5726
Workforce Initiative, shall be provided to the Ohio Association 5727
of Community Health Centers to administer the FQHC Primary Care 5728
Workforce Initiative. The Initiative shall provide medical, 5729
dental, behavioral health, physician assistant, and advanced 5730
practice nursing students with clinical rotations through 5731
federally qualified health centers. 5732

INFANT VITALITY 5733

The foregoing appropriation item 440474, Infant Vitality, 5734
shall be used to fund a multi-pronged population health approach 5735
to address infant mortality. This approach may include the 5736
following: increasing awareness; supporting data collection; 5737
analysis and interpretation to inform decision-making and ensure 5738
accountability; targeting resources where the need is greatest; 5739
and implementing quality improvement science and programming 5740

that is evidence-based or based on emerging practices. 5741
Measurable interventions may include activities related to safe 5742
sleep, community engagement, Centering Pregnancy, newborn 5743
screening, safe birth spacing, gestational diabetes, smoking 5744
cessation, breastfeeding, care coordination, and progesterone. 5745

EMERGENCY PREPARATION AND RESPONSE 5746

The foregoing appropriation item 440477, Emergency 5747
Preparation and Response, shall be used to support public health 5748
emergency preparedness and response efforts at the state level 5749
or at a regional sub-level within the state, and may also be 5750
used to support data infrastructure projects related to public 5751
health emergency preparedness/response. 5752

CHRONIC DISEASE/HEALTH PROMOTION 5753

Of the unexpended, unencumbered balance of appropriation 5754
item 440468, Chronic Disease and Injury Prevention, \$380,000 at 5755
the end of fiscal year 2017 is hereby reappropriated to the 5756
foregoing appropriation item 440482, Chronic Disease/Health 5757
Promotion, for fiscal year 2018. These funds shall be used to 5758
purchase naloxone. 5759

Of the unexpended, unencumbered balance of appropriation 5760
item 440477, Emergency Preparation and Response, \$20,000 at the 5761
end of fiscal year 2017 is hereby reappropriated to the 5762
foregoing appropriation item 440482, Chronic Disease/Health 5763
Promotion, for fiscal year 2018. These funds shall be used to 5764
purchase naloxone. 5765

LUPUS AWARENESS 5766

The foregoing appropriation item 440481, Lupus Awareness, 5767
shall be used for the Lupus Education and Awareness Program. It 5768
is the intent of the General Assembly that appropriation item 5769

440481, Lupus Awareness, be used in fiscal year 2019 for the 5770
sole purpose of providing outreach to patients diagnosed with 5771
lupus. 5772

TARGETED HEALTH CARE SERVICES-OVER 21 5773

The foregoing appropriation item 440507, Targeted Health 5774
Care Services-Over 21, shall be used to administer the Cystic 5775
Fibrosis Program and to implement the Hemophilia Insurance 5776
Premium Payment Program. The Department of Health shall expend 5777
\$100,000 in each fiscal year to implement the Hemophilia 5778
Insurance Premium Payment Program. 5779

The foregoing appropriation item 440507, Targeted Health 5780
Care Services-Over 21, shall also be used to provide essential 5781
medications and to pay the copayments for drugs approved by the 5782
Department of Health and covered by Medicare Part D that are 5783
dispensed to Bureau for Children with Medical Handicaps (BCMH) 5784
participants for the Cystic Fibrosis Program. 5785

The Department shall expend all of these funds. 5786

LEAD ABATEMENT 5787

The foregoing appropriation item 440527, Lead Abatement, 5788
shall be used by the Department of Health to distribute funds to 5789
the city of Toledo for lead-based paint abatement, containment, 5790
and housing rehabilitation projects in the historic south 5791
neighborhoods of Toledo. In order to receive funding, the city 5792
of Toledo shall provide documentation showing the amount of 5793
nonprofit or private sector dollars the city has collected for 5794
each project. These nonprofit or private sector dollars must be 5795
collected during the same state fiscal year that funds are to be 5796
awarded. The amount distributed by the Department of Health for 5797
each project shall be equal to the amount documented. The total 5798

amount distributed by the Department of Health shall not exceed 5799
\$150,000 in each fiscal year. The city may use these funds to 5800
provide grants to owner-occupied or rental properties. Grants 5801
shall be awarded by the city in consultation with the Historic 5802
South Initiative. 5803

Not later than July 1 each year, the city of Toledo shall 5804
issue a report to the Department of Health providing information 5805
regarding the effectiveness of the funds distributed and any 5806
other information requested by the Department. 5807

FEE SUPPORTED PROGRAMS 5808

Of the foregoing appropriation item 440647, Fee Supported 5809
Programs, \$2,160,000 in each fiscal year shall be used to 5810
distribute subsidies to local health departments on a per capita 5811
basis. 5812

CASH TRANSFER FROM THE GENERAL OPERATIONS FUND TO THE 5813
CENTRAL SUPPORT INDIRECT COSTS FUND 5814

On July 1, 2018, or as soon as possible thereafter, the 5815
Director of Budget and Management may transfer up to \$400,000 5816
cash from the General Operations Fund (Fund 4700) to the Central 5817
Support Indirect Costs Fund (Fund 2110). Any transferred cash is 5818
hereby appropriated. 5819

MEDICALLY HANDICAPPED CHILDREN AUDIT 5820

The Medically Handicapped Children Audit Fund (Fund 4770) 5821
shall receive revenue from audits of hospitals and recoveries 5822
from third-party payers. Moneys may be expended for payment of 5823
audit settlements and for costs directly related to obtaining 5824
recoveries from third-party payers and for encouraging Medically 5825
Handicapped Children's Program recipients to apply for third- 5826
party benefits. Moneys also may be expended for payments for 5827

diagnostic and treatment services on behalf of medically 5828
handicapped children, as defined in division (A) of section 5829
3701.022 of the Revised Code, and Ohio residents who are twenty- 5830
one or more years of age and who are suffering from cystic 5831
fibrosis or hemophilia. Moneys may also be expended for 5832
administrative expenses incurred in operating the Medically 5833
Handicapped Children's Program. 5834

GENETICS SERVICES 5835

The foregoing appropriation item 440608, Genetics 5836
Services, shall be used by the Department of Health to 5837
administer programs authorized by sections 3701.501 and 3701.502 5838
of the Revised Code. None of these funds shall be used to 5839
counsel or refer for abortion, except in the case of a medical 5840
emergency. 5841

TOBACCO USE PREVENTION CESSATION AND ENFORCEMENT 5842

Of the foregoing appropriation item 440656, Tobacco Use 5843
Prevention Cessation and Enforcement, \$750,000 in each fiscal 5844
year shall be used to award grants in accordance with the 5845
section of this act entitled "MOMS QUIT FOR TWO GRANT PROGRAM." 5846

Of the foregoing appropriation item 440656, Tobacco Use 5847
Prevention Cessation and Enforcement, \$250,000 in each fiscal 5848
year shall be distributed to boards of health for the Baby and 5849
Me Tobacco Free Program. The Director of Health shall determine 5850
how the funds are to be distributed, but shall prioritize awards 5851
to boards that serve women who reside in communities that have 5852
the highest infant mortality rates in this state, as identified 5853
under section 3701.142 of the Revised Code. 5854

MEDICALLY HANDICAPPED CHILDREN - COUNTY ASSESSMENTS 5855

The foregoing appropriation item 440607, Medically 5856

Handicapped Children - County Assessments, shall be used to make				5857
payments under division (E) of section 3701.023 of the Revised				5858
Code.				5859
TOXICOLOGY SCREENINGS				5860
The foregoing appropriation item 440621, Toxicology				5861
Screenings, shall be used in accordance with division (G) (1) of				5862
section 757.20 of this act.				5863
Sec. 297.10. OHS OHIO HISTORY CONNECTION				5864
General Revenue Fund				5865
GRF 360501 Education and				5866
Collections	\$ 4,155,712	\$ 4,155,712		5867
GRF 360502 Site and Museum				5868
Operations	\$ 5,762,853	\$ 5,762,853		5869
	<u>5,837,853</u>	<u>5,837,853</u>		5870
GRF 360504 Ohio Preservation				5871
Office	\$ 281,300	\$ 281,300		5872
GRF 360505 National				5873
Afro-American Museum	\$ 485,000	\$ 485,000		5874
GRF 360506 Hayes Presidential				5875
Center	\$ 485,000	\$ 485,000		5876
GRF 360508 State Historical				5877
Grants	\$ 475,000	\$ 475,000		5878
	<u>400,000</u>	<u>400,000</u>		5879
GRF 360509 Outreach and				5880

	Partnership	\$ 155,583	\$ 155,583	5881
TOTAL GRF General Revenue Fund		\$ 11,800,448	\$ 11,800,448	5882
	Dedicated Purpose Fund Group			5883
5KL0 360602	Ohio History Tax			5884
	Check-off	\$ 150,000	\$ 150,000	5885
5PD0 360603	Ohio History License			5886
	Plate	\$ 10,000	\$ 10,000	5887
TOTAL DPF Dedicated Purpose Fund				5888
Group		\$ 160,000	\$ 160,000	5889
TOTAL ALL BUDGET FUND GROUPS		\$ 11,960,448	\$ 11,960,448	5890
	SUBSIDY APPROPRIATION			5891
	Upon approval by the Director of Budget and Management,			5892
	the foregoing appropriation items shall be released to the Ohio			5893
	History Connection in quarterly amounts that in total do not			5894
	exceed the annual appropriations. The funds and fiscal records			5895
	of the Ohio History Connection for fiscal year 2018 and fiscal			5896
	year 2019 shall be examined by independent certified public			5897
	accountants approved by the Auditor of State, and a copy of the			5898
	audited financial statements shall be filed with the Office of			5899
	Budget and Management. The Ohio History Connection shall prepare			5900
	and submit to the Office of Budget and Management the following:			5901
	(A) An estimated operating budget for each fiscal year of			5902
	the biennium. The operating budget shall be submitted at or near			5903
	the beginning of each calendar year.			5904
	(B) Financial reports, indicating actual receipts and			5905
	expenditures for the fiscal year to date. These reports shall be			5906

filed at least semiannually during the fiscal biennium. 5907

The foregoing appropriations shall be considered to be the 5908
contractual consideration provided by the state to support the 5909
state's offer to contract with the Ohio History Connection under 5910
section 149.30 of the Revised Code. 5911

STATE HISTORICAL GRANTS 5912

Of the foregoing appropriation item 360508, State 5913
Historical Grants, \$100,000 in each fiscal year shall be used 5914
for the Cincinnati Museum Center, \$100,000 in each fiscal year 5915
shall be used for the Western Reserve Historical Society, 5916
\$100,000 in each fiscal year shall be used for the Cleveland 5917
Museum of Natural History, and \$100,000 in each fiscal year 5918
shall be used for the Cleveland ~~Museum~~ Institute of Art. 5919

OUTREACH AND PARTNERSHIP 5920

Of the foregoing appropriation item 360509, Outreach and 5921
Partnership, \$70,000 in each fiscal year shall be distributed to 5922
the Ohio World War I Centennial Working Group. 5923

Sec. 381.371. CO-OP INTERNSHIP PROGRAM 5924

Of the foregoing appropriation item 235591, Co-op 5925
Internship Program, \$50,000 in each fiscal year shall be used to 5926
support the operations of Ohio University's Voinovich School. 5927

Of the foregoing appropriation item 235591, Co-op 5928
Internship Program, \$50,000 in each fiscal year shall be used to 5929
support the operations of The Ohio State University's John Glenn 5930
College of Public Affairs. 5931

Of the foregoing appropriation item 235591, Co-op 5932
Internship Program, \$50,000 in each fiscal year shall be used to 5933
support the Bliss Institute of Applied Politics at the 5934

University of Akron. 5935

Of the foregoing appropriation item 235591, Co-op 5936
Internship Program, \$50,000 in each fiscal year shall be used to 5937
support the Center for Public Management and Regional Affairs at 5938
Miami University. 5939

Of the foregoing appropriation item 235591, Co-op 5940
Internship Program, \$200,000 in each fiscal year shall be used 5941
to support students who attend institutions of higher education 5942
in Ohio and are participating in the Washington Center 5943
Internship Program. 5944

Of the foregoing appropriation item 235591, Co-op 5945
Internship Program, \$50,000 in each fiscal year shall be used to 5946
support the Ohio Center for the Advancement of Women in Public 5947
Service at the Maxine Goodman Levin College of Urban Affairs at 5948
Cleveland State University. 5949

Of the foregoing appropriation item 235591, Co-op 5950
Internship Program, \$50,000 in each fiscal year shall be used to 5951
support the University of Cincinnati Internship Program. 5952

Of the foregoing appropriation item 235591, Co-op 5953
Internship Program, \$50,000 in each fiscal year shall be used to 5954
support the operations of the Center for Regional Development at 5955
Bowling Green State University. 5956

Of the foregoing appropriation item 235591, Co-op 5957
Internship Program, \$50,000 in each fiscal year shall be used to 5958
support the ~~operations of the Center for Liberal Arts Student~~ 5959
~~Success Model United Nations Program~~ at Wright State University. 5960

Of the foregoing appropriation item 235591, Co-op 5961
Internship Program, \$50,000 in each fiscal year shall be used to 5962
support the Kent State University Columbus Program. 5963

Of the foregoing appropriation item 235591, Co-op Internship Program, \$50,000 in each fiscal year shall be used to support the University of Toledo Urban Affairs Center.

Of the foregoing appropriation item 235591, Co-op Internship Program, \$50,000 in each fiscal year shall be used to support the Center for Urban and Regional Studies at Youngstown State University.

Sec. 395.10. SOS SECRETARY OF STATE

Dedicated Purpose Fund Group

4120	050609	Notary Commission	\$ 475,000	\$ 475,000	5973
4S80	050610	Board of Voting			5974
		Machine Examiners	\$ 7,200	\$ 7,200	5975
5990	050603	Business Services			5976
		Operating Expenses	\$ 14,385,400	\$ 14,385,400	5977
			<u>14,520,400</u>	<u>14,520,400</u>	5978
5990	050629	Statewide Voter			5979
		Registration Database	\$ 700,000	\$ 700,000	5980
5990	050630	Elections Support			5981
		Supplement	\$ 2,144,030	\$ 2,144,030	5982
5990	050631	Precinct Election			5983
		Officials Training	\$ 234,196	\$ 234,196	5984
5FG0	050620	BOE Reimbursement			5985
		and Education	\$ 80,000	\$ 80,000	5986
5SN0	050626	Address			5987

	Confidentiality	\$ 100,000	\$ 100,000	5988
TOTAL DPF Dedicated Purpose Fund				5989
Group		\$ 18,125,826	\$ 18,125,826	5990
		<u>18,260,826</u>	<u>18,260,826</u>	5991
Holding Account Fund Group				5992
R001 050605	Uniform Commercial			5993
	Code Refunds	\$ 30,000	\$ 30,000	5994
R002 050606	Corporate/Business			5995
	Filing Refunds	\$ 85,000	\$ 85,000	5996
TOTAL HLD Holding Account Fund				5997
Group		\$ 115,000	\$ 115,000	5998
Federal Fund Group				5999
3AS0 050616	Help America Vote			6000
	Act (HAVA)	\$ 16,000	\$ 0	6001
3FM0 050624	Miscellaneous			6002
	Federal Grants	\$ 8,600	\$ 4,400	6003
TOTAL FED Federal Fund Group		\$ 24,600	\$ 4,400	6004
TOTAL ALL BUDGET FUND GROUPS		\$ 18,265,426	\$ 18,245,226	6005
		<u>18,400,426</u>	<u>18,380,226</u>	6006
Sec. 395.20.	CITIZEN EDUCATION PRECINCT ELECTION OFFICIAL			6007
TRAINING				6008
At the end of FY 2017, an amount equal to the unexpended,				6009
unencumbered portion of appropriation item 050602, Citizen				6010

Education (Fund 4140) is hereby reappropriated in fiscal year 6011
2018 for the same purpose. 6012

The foregoing appropriation item 050631, Precinct Election 6013
Official Training, shall be used to reimburse county boards of 6014
elections for precinct election official (PEO) training pursuant 6015
to section 3501.27 of the Revised Code. At the end of fiscal 6016
year 2018, an amount equal to the unexpended, unencumbered 6017
portion of the foregoing appropriation item 050631, Precinct 6018
Election Official Training, is hereby reappropriated in fiscal 6019
year 2019 for the same purpose. 6020

BOARD OF VOTING MACHINE EXAMINERS 6021

The foregoing appropriation item 050610, Board of Voting 6022
Machine Examiners, shall be used to pay for the services and 6023
expenses of the members of the Board of Voting Machine 6024
Examiners, and for other expenses that are authorized to be paid 6025
from the Board of Voting Machine Examiners Fund (Fund 4S80) 6026
created in section 3506.05 of the Revised Code. Moneys not used 6027
shall be returned to the person or entity submitting equipment 6028
for examination. If it is determined by the Secretary of State 6029
that additional appropriation amounts are necessary, the 6030
Secretary of State may request that the Director of Budget and 6031
Management approve such amounts. Such amounts are hereby 6032
appropriated. 6033

BUSINESS SERVICES OPERATING EXPENSES 6034

A portion of the foregoing appropriation item 050603, 6035
Business Services Operating Expenses, shall be used in each 6036
fiscal year to pay the costs associated with the use of space in 6037
Department of Administrative Services facilities at the State of 6038
Ohio Computer Center. 6039

HOLDING ACCOUNT FUND GROUP	6040
The foregoing appropriation items 050605, Uniform	6041
Commercial Code Refunds, and 050606, Corporate/Business Filing	6042
Refunds, shall be used to hold revenues until they are directed	6043
to the appropriate accounts or until they are refunded. If it is	6044
determined by the Secretary of State that additional	6045
appropriation amounts are necessary, the Secretary of State may	6046
request that the Director of Budget and Management approve such	6047
amounts. Such amounts are hereby appropriated.	6048
MISCELLANEOUS FEDERAL GRANTS	6049
Appropriation item 050624, Miscellaneous Federal Grants,	6050
shall be used to support programs that are supported by federal	6051
grants deposited into the Miscellaneous Federal Grants Fund	6052
(Fund 3FM0) pursuant to Section 111.28 of the Revised Code.	6053
ADDRESS CONFIDENTIALITY PROGRAM	6054
Upon the request of the Secretary of State, the Director	6055
of Budget and Management may transfer up to \$50,000 per fiscal	6056
year in cash from the Business Services Operating Expenses Fund	6057
(Fund 5990) to the Address Confidentiality Program Fund (Fund	6058
5SN0).	6059
LITIGATION RELATED EXPENSES	6060
Upon the request of the Secretary of State, the Director	6061
of Budget and Management may transfer cash and appropriation	6062
from any fund and appropriation item used by the Secretary of	6063
State to Litigation Related Expenses Fund (Fund 5QE0)	6064
appropriation item 050625, Litigation Related Expenses, or	6065
Business Services Operating Expenses Fund (Fund 5990)	6066
appropriation item 050628, Litigation Related Expenses. The	6067
amounts transferred shall be used to pay for any expenses	6068

related to lawsuits or legal proceedings against the Secretary of State. 6069
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ABSENT VOTER'S BALLOT APPLICATION MAILING 6071

Notwithstanding Division (B) of Section 111.31 of the Revised Code, upon the request of the Secretary of State, the Controlling Board shall approve cash transfers from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0) to the Absent Voter's Ballot Application Mailing Fund (Fund 5RG0) to be used by the Secretary of State to pay the costs of printing and mailing unsolicited applications for absent voters' ballots for the general election to be held in November 2018. Such amounts are hereby appropriated. 6072
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BALLOT ADVERTISING COSTS 6081

Notwithstanding Division (G) of Section 3501.17 of the Revised Code, upon requests submitted by the Secretary of State, the Controlling Board may approve transfers from the Controlling Board Emergency Purposes/Contingencies Fund (Fund 5KM0) to the Statewide Ballot Advertising Fund (Fund 5FH0) in order to pay for the cost of public notices associated with statewide ballot initiatives. 6082
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Sec. 413.50. VTO VETERANS' ORGANIZATIONS 6089

General Revenue Fund 6090

VAP AMERICAN EX-PRISONERS OF WAR 6091

GRF 743501 State Support \$ 28,910 \$ 28,910 6092

VAN ARMY AND NAVY UNION, USA, INC. 6093

GRF 746501 State Support \$ 63,539 \$ 63,539 6094

AVKW KOREAN WAR VETERANS 6095

GRF	747501	State Support	\$ 57,118	\$ 57,118	6096
		VJW JEWISH WAR VETERANS			6097
GRF	748501	State Support	\$ 34,321	\$ 34,321	6098
		VCW CATHOLIC WAR VETERANS			6099
GRF	749501	State Support	\$ 66,978	\$ 66,978	6100
		VPH MILITARY ORDER OF THE PURPLE HEART			6101
GRF	750501	State Support	\$ 65,116	\$ 65,116	6102
		VVV VIETNAM VETERANS OF AMERICA			6103
GRF	751501	State Support	\$ 214,776	\$ 214,776	6104
		VAL AMERICAN LEGION OF OHIO			6105
GRF	752501	State Support	\$ 349,189	\$ 349,189	6106
		VII AMVETS			6107
GRF	753501	State Support	\$ 332,547	\$ 332,547	6108
		VAV DISABLED AMERICAN VETERANS			6109
GRF	754501	State Support	\$ 249,836	\$ 249,836	6110
		VMC MARINE CORPS LEAGUE			6111
GRF	756501	State Support	\$ 133,947	\$ 133,947	6112
		V37 37TH DIVISION VETERANS' ASSOCIATION			6113
GRF	757501	State Support	\$ 6,868	\$ 6,868	6114
		VFW VETERANS OF FOREIGN WARS			6115
GRF	758501	State Support	\$ 284,841	\$ 284,841	6116
TOTAL GRF		General Revenue Fund	\$ 1,887,986	\$ 1,887,986	6117

General Assembly, be amended to read as follows: 6147

Sec. 229.30. COMMUNITY RESIDENTIAL PROGRAM RENOVATIONS 6148

The foregoing appropriation item C50114, Community 6149
Residential Program, may be used by the Department of 6150
Rehabilitation and Correction, pursuant to sections 5120.103 to 6151
5120.105 of the Revised Code, to provide for the construction or 6152
renovation of halfway house facilities for offenders eligible 6153
for community supervision by the Department of Rehabilitation 6154
and Correction. 6155

OHIO RIVER VALLEY JAIL FACILITY 6156

The foregoing appropriation item C501HE, Ohio River Valley 6157
Jail Facility, shall be used ~~for the either or both of the~~ 6158
following: (1) development of the Ohio River Valley Jail 6159
Facility to be located in Scioto county, including, but not 6160
limited to, the costs of construction, renovations, site 6161
development, capital equipment, and planning; (2) expenses 6162
related to the STAR Community Justice Center located in Franklin 6163
Furnace. 6164

Section 13. That existing Section 229.30 of S.B. 310 of 6165
the 131st General Assembly, as amended by Am. Sub. H.B. 49 of 6166
the 132nd General Assembly, is hereby repealed. 6167