

**As Reported by the Senate General Government and Agency Review
Committee**

133rd General Assembly

**Regular Session
2019-2020**

Sub. H. B. No. 46

Representative Greenspan

**Cosponsors: Representatives Wiggam, Ginter, Arndt, Hambley, Smith, T., Antani,
Blair, Blessing, Butler, Carfagna, Carruthers, Crossman, Denson, Edwards,
Ghanbari, Green, Grendell, Hillyer, Holmes, A., Hood, Jones, Jordan, Keller,
Koehler, Lanese, Leland, Lightbody, Manning, D., Manning, G., McClain, Merrin,
Miller, A., O'Brien, Oelslager, Patterson, Perales, Reineke, Richardson, Riedel,
Roemer, Rogers, Romanchuk, Ryan, Sheehy, Skindell, SobECKi, Stoltzfus,
Strahorn, Swearingen, Upchurch, West**

Senator Schuring

A BILL

To amend sections 122.85, 125.112, 5595.04, 1
5709.48, and 5709.50 and to enact sections 2
113.70, 113.71, 113.72, 113.73, 113.74, 113.75, 3
113.76, 113.77, 117.55, and 5709.481 of the 4
Revised Code to require the Treasurer of State 5
to establish the Ohio State and Local Government 6
Expenditure Database, to modify the film and 7
theater tax credit, to authorize a regional 8
transportation improvement project to impose 9
voluntary assessments on certain real property, 10
and to require the Auditor of State to determine 11
if an entity is in compliance with the terms and 12
conditions of a state award for economic 13
development. 14

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

Section 1. That sections 122.85, 125.112, 5595.04, 15
5709.48, and 5709.50 be amended and sections 113.70, 113.71, 16
113.72, 113.73, 113.74, 113.75, 113.76, 113.77, 117.55, and 17
5709.481 of the Revised Code be enacted to read as follows: 18

Sec. 113.70. As used in sections 113.70 to 113.77 of the 19
Revised Code: 20

(A) "Expenditure" means a payment, distribution, loan, 21
advance, reimbursement, deposit, or gift of money from a state 22
entity to any supplier. 23

(B) "Political subdivision" means a county, city, village, 24
public library, township, park district, school district, 25
regional water and sewer district, or regional transit 26
authority. 27

(C) "Public library" means a library that is created, 28
maintained, and regulated under Chapter 3375. of the Revised 29
Code. 30

(D) "School district" means a city, local, exempted 31
village, or joint vocational school district; a science, 32
technology, engineering, and mathematics school established 33
under Chapter 3326. of the Revised Code; or an educational 34
service center. "School district" does not mean a community 35
school established under Chapter 3314. of the Revised Code. 36

(E) "State entity" means the general assembly, the supreme 37
court, the court of claims, the office of an elected state 38
officer, or a department, bureau, board, office, commission, 39
agency, institution, instrumentality, or other governmental 40
entity of this state established by the constitution or laws of 41
this state for the exercise of any function of state government, 42
but excludes a political subdivision, an institution of higher 43

education, a state retirement system, and the city of Cincinnati 44
retirement system. "State entity" does not include the nonprofit 45
corporation formed under section 187.01 of the Revised Code. 46

(F) "State retirement system" means the public employees 47
retirement system, the Ohio police and fire pension fund, the 48
state teachers retirement system, the school employees 49
retirement system, and the state highway patrol retirement 50
system. 51

(G) "Supplier" means any person, partnership, corporation, 52
association, organization, state entity, or other party, 53
including any executive officer, legislative officer, judicial 54
officer, or member or employee of a state entity, that does 55
either of the following: 56

(1) Sells, leases, or otherwise provides equipment, 57
materials, goods, supplies, or services to a state entity 58
pursuant to a contract between the supplier and a state entity; 59

(2) Receives reimbursement from a state entity for any 60
expense. 61

Sec. 113.71. (A) The treasurer of state, in collaboration 62
with the directors of budget and management and administrative 63
services, shall establish and maintain the Ohio state and local 64
government expenditure database. The database shall be 65
accessible on the web site of the treasurer of state and the web 66
site of the office of budget and management. 67

(B) The database shall include information about 68
expenditures made in each fiscal year that commences after the 69
effective date of this section. 70

(C) The database shall be accessible by members of the 71
public without charge. 72

(D) State entities shall assist in the development, 73
establishment, operation, storage, hosting, and support of the 74
database. State entities shall comply with sections 113.70 to 75
113.77 of the Revised Code using existing resources. 76

(E) The treasurer of state shall enter into an annual 77
agreement with the directors of budget and management and 78
administrative services to define data storage, data handling, 79
user interface requirements, and other provisions considered 80
necessary to ensure the proper maintenance and operation of the 81
database. 82

(F) Nothing in this section shall be construed to prohibit 83
the treasurer of state from including any information in the 84
database that is not required to be included under sections 85
113.70 to 113.77 of the Revised Code and that is available to 86
the public. 87

Sec. 113.72. For each expenditure, the Ohio state and 88
local government expenditure database shall include the 89
following information: 90

(A) The amount of the expenditure; 91

(B) The date the expenditure was paid; 92

(C) The supplier to which the expenditure was paid; 93

(D) The state entity that made the expenditure or 94
requested the expenditure be made. 95

Sec. 113.73. (A) The Ohio state and local government 96
expenditure database shall include the following features: 97

(1) A searchable database of all expenditures; 98

(2) The ability to filter expenditures by the following 99

<u>categories:</u>	100
<u>(a) The category of expense;</u>	101
<u>(b) The Ohio administrative knowledge system accounting code for a specific good or service.</u>	102
<u>(3) The ability to search and filter by any of the factors listed in section 113.72 of the Revised Code;</u>	103
<u>(4) The ability to aggregate data contained in the database;</u>	104
<u>(5) The ability to determine the total amount of expenditures awarded to a supplier by a state entity;</u>	105
<u>(6) The ability to download information obtained through the database;</u>	106
<u>(7) A searchable database of state and school district employee salary and employment information.</u>	107
<u>(B) The information required under division (A) (7) of this section shall be provided by the department of administrative services or the department of education, as applicable.</u>	108
<u>Sec. 113.74. Not later than one year after the Ohio state and local government expenditure database is implemented, the treasurer of state shall coordinate with the director of budget and management to provide an opportunity for public comment as to the utility of the database.</u>	109
<u>Sec. 113.75. The Ohio state and local government expenditure database shall not include any information that is determined to be confidential or is not a public record under the laws of this state. All of the following are not liable for the disclosure of a record contained in the Ohio state and local</u>	110
	111
	112
	113
	114
	115
	116
	117
	118
	119
	120
	121
	122
	123
	124
	125
	126

government expenditure database that is determined to be 127
confidential or is not a public record under the laws of this 128
state: 129

(A) The treasurer of state; 130

(B) Employees of the treasurer of state; 131

(C) A state entity; 132

(D) Any employee of a state entity that provides 133
information to the database. 134

Sec. 113.76. Each state entity shall display on its web 135
site a prominent internet link to the Ohio state and local 136
government expenditure database. 137

Sec. 113.77. A political subdivision or state retirement 138
system may agree to have information on expenditures made by the 139
political subdivision or state retirement system included in the 140
Ohio state and local government expenditure database. If a 141
political subdivision or state retirement system agrees to 142
include the information in the database, the political 143
subdivision or state retirement system shall provide the 144
information to the treasurer of state and comply with sections 145
113.70 to 113.77 of the Revised Code in the same manner as a 146
state entity. 147

Sec. 117.55. (A) As used in this section: 148

(1) "Entity" means, whether for profit or nonprofit, a 149
corporation, association, partnership, limited liability 150
company, sole proprietorship, or other business entity. "Entity" 151
does not include an individual who receives state assistance 152
that is not related to the individual's business. 153

(2) "State award for economic development" means state 154

financial assistance and expenditure in any of the following 155
forms: grants, subgrants, loans, awards, cooperative agreements, 156
or other similar and related forms of financial assistance and 157
contracts, subcontracts, purchase orders, task orders, delivery 158
orders, or other similar and related transactions. It does not 159
include compensation received as an employee of the state or any 160
state financial assistance and expenditure received from the 161
general assembly or any legislative agency, any court or 162
judicial agency, or from the offices of the attorney general, 163
the secretary of state, the auditor of state, or the treasurer 164
of state. 165

(B) Not later than thirty days after the end of the state 166
fiscal year, the development services agency shall send the 167
auditor of state a list of state awards for economic 168
development. The auditor of state shall review each award and 169
determine if an entity is in compliance with the terms and 170
conditions, including performance metrics, of a state award for 171
economic development received by that entity. 172

(C) The auditor of state shall publish a report of its 173
reviews and determinations not later than ninety days after 174
receipt of the list of state awards from the development 175
services agency. 176

(D) When the auditor of state finds that an entity that 177
receives or has received a state award for economic development 178
is not in compliance with a performance metric that is specified 179
in the terms and conditions of the award, the auditor of state 180
shall report the findings to the attorney general. The attorney 181
general may pursue against and from that entity such remedies 182
and recoveries as are available under law. 183

(E) If the auditor of state is authorized to conduct an 184

audit of an entity that receives or has received a state award 185
for economic development, the audit shall be conducted in 186
accordance with Chapter 117. of the Revised Code. 187

Sec. 122.85. (A) As used in this section and in sections 188
5726.55, 5733.59, 5747.66, and 5751.54 of the Revised Code: 189

(1) "Tax credit-eligible production" means a motion 190
picture or Broadway theatrical production certified by the 191
director of development services under division (B) of this 192
section as qualifying the production company ~~and its production-~~ 193
~~contractors~~ for a tax credit under section 5726.55, 5733.59, 194
5747.66, or 5751.54 of the Revised Code. 195

(2) "Certificate owner" means a production company ~~or~~ 196
~~production contractor~~ to which a tax credit certificate is 197
issued. 198

(3) "Production company" means an individual, corporation, 199
partnership, limited liability company, or other form of 200
business association that is registered with the secretary of 201
state and that is producing a motion picture or Broadway 202
theatrical production. 203

(4) "Eligible expenditures" means expenditures made after 204
June 30, 2009, for goods or services purchased and consumed in 205
this state by a production company directly for the production 206
of a tax credit-eligible production or for postproduction 207
activities, or for advertising and promotion of the production. 208

"Eligible expenditures" includes, but is not limited to, 209
expenditures for cast and crew wages, accommodations, costs of 210
set construction and operations, editing and related services, 211
photography, sound synchronization, lighting, wardrobe, makeup 212
and accessories, film processing, transfer, sound mixing, 213

special and visual effects, music, location fees, and the 214
purchase or rental of facilities and equipment. 215

(5) "Motion picture" means entertainment content created 216
in whole or in part within this state for distribution or 217
exhibition to the general public, including, but not limited to, 218
feature-length films; documentaries; long-form, specials, 219
miniseries, series, and interstitial television programming; 220
interactive web sites; sound recordings; videos; music videos; 221
interactive television; interactive games; video games; 222
commercials; any format of digital media; and any trailer, 223
pilot, video teaser, or demo created primarily to stimulate the 224
sale, marketing, promotion, or exploitation of future investment 225
in either a product or a motion picture by any means and media 226
in any digital media format, film, or videotape, provided the 227
motion picture qualifies as a motion picture. "Motion picture" 228
does not include any television program created primarily as 229
news, weather, or financial market reports, a production 230
featuring current events or sporting events, an awards show or 231
other gala event, a production whose sole purpose is 232
fundraising, a long-form production that primarily markets a 233
product or service or in-house corporate advertising or other 234
similar productions, a production for purposes of political 235
advocacy, or any production for which records are required to be 236
maintained under 18 U.S.C. 2257 with respect to sexually 237
explicit content. 238

(6) "Broadway theatrical production" means a prebroadway 239
production, long run production, or tour launch that is 240
directed, managed, and performed by a professional cast and crew 241
and that is directly associated with New York city's Broadway 242
theater district. 243

(7) "Prebroadway production" means a live stage production 244
that is scheduled for presentation in New York city's broadway 245
theater district after the original or adaptive version is 246
performed in a qualified production facility. 247

(8) "Long run production" means a live stage production 248
that is scheduled to be performed at a qualified production 249
facility for more than five weeks, with an average of at least 250
six performances per week. 251

(9) "Tour launch" means a live stage production for which 252
the activities comprising the technical period are conducted at 253
a qualified production facility before a tour of the original or 254
adaptive version of the production begins. 255

(10) "Qualified production facility" means a facility 256
located in this state that is used in the development or 257
presentation to the public of theater productions. 258

~~(11) "Production contractor" means an individual, 259
corporation, partnership, limited liability company, or other 260
form of business association that is registered with the 261
secretary of state and that, pursuant to a contract with a 262
production company producing a motion picture in this state, 263
provides any of the following services to the production company 264
with respect to that production: editing, postproduction, 265
photography, lighting, cinematography, sound design, catering, 266
special effects, production coordination, hair styling or 267
makeup, art design, or distribution. 268~~

(B) For the purpose of encouraging and developing strong 269
film and theater industries in this state, the director of 270
development services may certify a motion picture or broadway 271
theatrical production produced by a production company as a tax 272

credit-eligible production. In the case of a television series,	273
the director may certify the production of each episode of the	274
series as a separate tax credit-eligible production. A	275
production company shall apply for certification of a motion	276
picture or Broadway theatrical production as a tax credit-	277
eligible production on a form and in the manner prescribed by	278
the director. Each application shall include the following	279
information:	280
(1) The name and telephone number of the production	281
company;	282
(2) The name and telephone number of the company's contact	283
person;	284
(3) A list of the first preproduction date through the	285
last production and postproduction dates in Ohio and, in the	286
case of a Broadway theatrical production, a list of each	287
scheduled performance in a qualified production facility;	288
(4) The Ohio production office or qualified production	289
facility address and telephone number;	290
(5) The total production budget;	291
(6) The total budgeted eligible expenditures and the	292
percentage that amount is of the total production budget of the	293
motion picture or Broadway theatrical production;	294
(7) In the case of a motion picture, the total percentage	295
of the production being shot in Ohio;	296
(8) The level of employment of cast and crew who reside in	297
Ohio;	298
(9) A synopsis of the script;	299

(10) In the case of a motion picture, the shooting script;	300
(11) A creative elements list that includes the names of the principal cast and crew and the producer and director;	301 302
(12) Documentation of financial ability to undertake and complete the motion picture or Broadway theatrical production, including documentation that shows that the company has secured funding equal to at least fifty per cent of the total production budget;	303 304 305 306 307
(13) Estimated value of the tax credit based upon total budgeted eligible expenditures;	308 309
(14) Estimated amount of state and local taxes to be generated in this state from the production;	310 311
(15) Estimated economic impact of the production in this state;	312 313
(16) Any other information considered necessary by the director.	314 315
Within ninety days after certification of a motion picture or Broadway theatrical production as a tax credit-eligible production, and any time thereafter upon the request of the director of development services, the production company shall present to the director sufficient evidence of reviewable progress. If the production company fails to present sufficient evidence, the director may rescind the certification. If the production of a motion picture or Broadway theatrical production does not begin within ninety days after the date it is certified as a tax credit-eligible production, the director shall rescind the certification unless the director finds that the production company shows good cause for the delay, meaning that the production was delayed due to unforeseeable circumstances beyond	316 317 318 319 320 321 322 323 324 325 326 327 328

the production company's control or due to action or inaction by 329
a government agency. Upon rescission, the director shall notify 330
the applicant that the certification has been rescinded. Nothing 331
in this section prohibits an applicant whose tax credit-eligible 332
production certification has been rescinded from submitting a 333
subsequent application for certification. 334

(C) (1) A production company whose motion picture or 335
broadway theatrical production has been certified as a tax 336
credit-eligible production may apply to the director of 337
development services on or after July 1, 2009, for a refundable 338
credit against the tax imposed by section 5726.02, 5733.06, 339
5747.02, or 5751.02 of the Revised Code. The director in 340
consultation with the tax commissioner shall prescribe the form 341
and manner of the application and the information or 342
documentation required to be submitted with the application. ~~The~~ 343
~~application shall state the name and address of each production~~ 344
~~contractor with which the production company contracted for~~ 345
~~services and the amount of eligible expenditures paid or~~ 346
~~incurred under the contract with respect to the production.~~ 347

The credit is determined as follows: 348

(a) If the total budgeted eligible expenditures stated in 349
the application submitted under division (B) of this section or 350
the actual eligible expenditures as finally determined under 351
division (D) of this section, whichever is least, is less than 352
or equal to three hundred thousand dollars, no credit is 353
allowed; 354

(b) If the total budgeted eligible expenditures stated in 355
the application submitted under division (B) of this section or 356
the actual eligible expenditures as finally determined under 357
division (D) of this section, whichever is least, is greater 358

than three hundred thousand dollars, the credit ~~for the~~ 359
~~production company~~ equals thirty per cent of the least of such 360
budgeted or actual eligible expenditure amounts ~~and the credit~~ 361
~~for each production contractor equals thirty per cent of the~~ 362
~~amount of eligible expenditures paid or incurred under the~~ 363
~~contract with respect to the production.~~ 364

(2) Except as provided in division (C) (4) of this section, 365
if the director of development services approves a production 366
company's application for a credit, the director shall issue a 367
tax credit certificate to the company ~~and to each of the~~ 368
~~company's production contractors identified in the application.~~ 369
The director in consultation with the tax commissioner shall 370
prescribe the form and manner of issuing certificates. The 371
director shall assign a unique identifying number to each tax 372
credit certificate and shall record the certificate in a 373
register devised and maintained by the director for that 374
purpose. The certificate shall state the amount of the eligible 375
expenditures on which the credit is based and the amount of the 376
credit. Upon the issuance of a certificate, the director shall 377
certify to the tax commissioner the name of the production 378
company ~~or contractor~~ to which the certificate was issued, the 379
amount of eligible expenditures shown on the certificate, the 380
amount of the credit, and any other information required by the 381
rules adopted to administer this section. 382

(3) The amount of eligible expenditures for which a tax 383
credit may be claimed is subject to inspection and examination 384
by the tax commissioner or employees of the commissioner under 385
section 5703.19 of the Revised Code and any other applicable 386
law. Once the eligible expenditures are finally determined under 387
section 5703.19 of the Revised Code and division (D) of this 388
section, the credit amount is not subject to adjustment unless 389

the director determines an error was committed in the 390
computation of the credit amount. 391

(4) No tax credit certificate may be issued before the 392
completion of the tax credit-eligible production. Not more than 393
forty million dollars of tax credit may be allowed per fiscal 394
year provided that: (a) for any fiscal year in which the amount 395
of tax credits allowed under this section is less than that 396
maximum annual amount, the amount not allowed for that fiscal 397
year shall be added to the maximum annual amount that may be 398
allowed for the following fiscal year, and (b) the director may 399
award all or a portion of the credit allocation for the 400
following fiscal year in advance under division (C) (6) of this 401
section. For each fiscal year beginning on or after July 1, 402
2021, the director shall reserve four million dollars of tax 403
credit exclusively for Broadway theatrical productions. 404

(5) The Except as provided in division (C) (6) of this 405
section, the director shall review and approve applications for 406
tax credits in two rounds each fiscal year. The first round of 407
credits shall be awarded not later than the last day of July of 408
the fiscal year, and the second round of credits shall be 409
awarded not later than the last day of the ensuing January. The 410
amount of credits awarded in the first round of applications 411
each fiscal year shall not exceed twenty million dollars plus 412
any credit allotment that was not awarded in the preceding 413
fiscal year and carried over under division (C) (4) of this 414
section minus any amount required to be subtracted under 415
division (C) (6) of this section. For each round, the director 416
shall rank applications on the basis of the extent of positive 417
economic impact each tax credit-eligible production is likely to 418
have in this state and the effect on developing a permanent 419
workforce in motion picture or theatrical production industries 420

in the state. For the purpose of such ranking, the director 421
shall give priority to tax-credit eligible productions that are 422
television series or miniseries due to the long-term commitment 423
typically associated with such productions. The economic impact 424
ranking shall be based on the production company's total 425
expenditures in this state directly associated with the tax 426
credit-eligible production. The effect on developing a permanent 427
workforce in the motion picture or theatrical production 428
industries shall be evaluated first by the number of new jobs 429
created and second by amount of payroll added with respect to 430
employees in this state. 431

The director shall approve productions in the order of 432
their ranking, from those with the greatest positive economic 433
impact and workforce development effect to those with the least 434
positive economic impact and workforce development effect. 435

(6) If the director determines that a tax credit-eligible 436
production has had or will have a significant positive economic 437
impact or workforce development effect on this state and that 438
expedited approval of the production company's tax credit 439
application is warranted, the director may approve the 440
application at any time following completion of the production 441
outside of the standard review, ranking, and approval process 442
prescribed by division (C) (5) of this section. 443

Credits approved under this division shall be subtracted 444
from the credit allotment that would otherwise be available for 445
the next round of applications under division (C) (4) of this 446
section. If the credits approved under this division exceed the 447
credit allotment that would otherwise be available for the next 448
round of applications, the excess shall be subtracted from the 449
credit allotment for the next ensuing round of applications, and 450

so on, until the full amount of credits approved under this 451
division are subtracted. If approving an application under this 452
division would result in exceeding the maximum amount of credits 453
that may be awarded in the fiscal year, as prescribed by 454
division (C) (4) of this section, the director may award all or a 455
portion of the credit allocation for the following year in 456
advance. Credits awarded under this division shall be claimed in 457
the taxable year or tax period in which the certificate was 458
issued regardless of whether the credit was awarded out of the 459
allotment for the next round of applications or in advance from 460
a subsequent round or fiscal year. 461

(D) A production company whose motion picture or Broadway 462
theatrical production has been certified as a tax credit- 463
eligible production shall engage, at the company's expense, an 464
independent certified public accountant to examine the company's 465
production, postproduction, and advertising and promotion 466
expenditures to identify the expenditures that qualify as 467
eligible expenditures. The certified public accountant shall 468
issue a report to the company and to the director of development 469
services certifying the company's eligible expenditures and any 470
other information required by the director. Upon receiving and 471
examining the report, the director may disallow any expenditure 472
the director determines is not an eligible expenditure. ~~If any~~ 473
~~expenditure disallowed under this division was included in the~~ 474
~~expenditure for a contract with a production contractor, the~~ 475
~~contractor's credit amount shall be reduced in proportion to~~ 476
~~such disallowed expenditure.~~ If the director disallows an 477
expenditure, the director shall issue a written notice to the 478
production company ~~or affected production contractor~~ stating 479
that the expenditure is disallowed and the reason for the 480
disallowance. Upon examination of the report and disallowance of 481

any expenditures, the director shall determine finally the 482
lesser of the total budgeted eligible expenditures stated in the 483
application submitted under division (B) of this section or the 484
actual eligible expenditures for the purpose of computing the 485
amount of the credit. 486

(E) No credit shall be allowed under section 5726.55, 487
5733.59, 5747.66, or 5751.54 of the Revised Code unless the 488
director has reviewed the report and made the determination 489
prescribed by division (D) of this section. 490

(F) This state reserves the right to refuse the use of 491
this state's name in the credits of any tax credit-eligible 492
motion picture production or program of any Broadway theatrical 493
production. 494

(G) (1) The director of development services in 495
consultation with the tax commissioner shall adopt rules for the 496
administration of this section, including rules setting forth 497
and governing the criteria for determining whether a motion 498
picture or Broadway theatrical production is a tax credit- 499
eligible production; activities that constitute the production 500
or postproduction of a motion picture or Broadway theatrical 501
production; reporting sufficient evidence of reviewable 502
progress; expenditures that qualify as eligible expenditures; a 503
schedule and deadlines for applications to be submitted and 504
reviewed; a competitive process for approving credits based on 505
likely economic impact in this state and development of a 506
permanent workforce in motion picture or theatrical production 507
industries in this state; consideration of geographic 508
distribution of credits; and implementation of the program 509
described in division (H) of this section. The rules shall be 510
adopted under Chapter 119. of the Revised Code. 511

(2) To cover the administrative costs of the program, the 512
director shall require each applicant to pay an application fee 513
equal to the lesser of ten thousand dollars or one per cent of 514
the estimated value of the tax credit as stated in the 515
application. The fees collected shall be credited to the tax 516
incentives operating fund created in section 122.174 of the 517
Revised Code. All grants, gifts, fees, and contributions made to 518
the director for marketing and promotion of the motion picture 519
industry within this state shall also be credited to the fund. 520

(H) The director of development services shall establish a 521
program for the training of Ohio residents who are or wish to be 522
employed in the film or multimedia industry. Under the program, 523
the director shall: 524

(1) Certify individuals as film and multimedia trainees. 525
In order to receive such a certification, an individual must be 526
an Ohio resident, have participated in relevant on-the-job 527
training or have completed a relevant training course approved 528
by the director, and have met any other requirements established 529
by the director. 530

(2) Accept applications from production companies that 531
intend to hire and provide on-the-job training to one or more 532
certified film and multimedia trainees who will be employed in 533
the company's tax credit-eligible production. 534

(3) Upon completion of a tax-credit eligible production, 535
and upon the receipt of any salary information and other 536
documentation required by the director, authorize a 537
reimbursement payment to each production company whose 538
application was approved under division (H) (2) of this section. 539
The payment shall equal fifty per cent of the salaries paid to 540
film and multimedia trainees employed in the production. 541

Sec. 125.112. (A) As used in this section:	542
(1) "Agency" means a department created under section 121.02 of the Revised Code.	543 544
(2) "Entity" means, whether for profit or nonprofit, a corporation, association, partnership, limited liability company, sole proprietorship, or other business entity. "Entity" does not include an individual who receives state assistance that is not related to the individual's business.	545 546 547 548 549
(3) (a) "State award" means a contract awarded by the state costing over twenty-five thousand dollars.	550 551
(b) "State award" does not include compensation received as an employee of the state or any state financial assistance and expenditure received from the general assembly or any legislative agency, any court or judicial agency, the secretary of state, auditor of state, treasurer of state, or attorney general and their respective offices.	552 553 554 555 556 557
(B) The department of administrative services shall establish and maintain a single searchable web site, accessible by the public at no cost, that includes all of the following information for each state award:	558 559 560 561
(1) The name of the entity receiving the award;	562
(2) The amount of the award;	563
(3) Information on the award, the agency or other instrumentality of the state that is providing the award, and the commodity code;	564 565 566
(4) Any other relevant information determined by the department of administrative services.	567 568

(C) The department of administrative services may consult 569
with other state agencies in the development, establishment, 570
operation, and support of the web site required by division (B) 571
of this section. State awards shall be posted on the web site 572
within thirty days after being made. The department of 573
administrative services shall provide an opportunity for public 574
comment as to the utility of the web site required by division 575
(B) of this section and any suggested improvements. 576

(D) The web site required by division (B) of this section 577
shall be fully operational not later than one year after 578
December 30, 2008, and shall include information on state awards 579
made in fiscal year 2008 and thereafter. It shall also provide 580
an electronic link to the daily journals of the senate and house 581
of representatives. 582

(E) The director of administrative services shall submit 583
to the general assembly an annual report regarding the 584
implementation of the web site established pursuant to division 585
(B) of this section. The report shall include data regarding the 586
usage of the web site and any public comments on the utility of 587
the site, including recommendations for improving data quality 588
and collection. The director shall post each report on the web 589
site. 590

(F) Each agency awarding a grant to an entity in fiscal 591
year 2008 and thereafter shall establish and maintain a separate 592
web site listing the name of the entity receiving each grant, 593
the grant amount, information on each grant, and any other 594
relevant information determined by the department of 595
administrative services. Each agency shall provide the link to 596
such a web site to the department of administrative services 597
within a reasonable time after December 30, 2008, and shall 598

thereafter update its web site within thirty days of awarding a 599
new grant. Not later than one year after December 30, 2008, the 600
department of administrative services shall establish and 601
maintain a separate web site, accessible to the public at no 602
cost, which contains the links to the agency web sites required 603
by this division. 604

~~(G) At the end of the closeout year, the attorney general 605
shall determine the extent to which an entity has complied with 606
the terms and conditions, including performance metrics, of a 607
state award for economic development received by that entity. As 608
necessary, the agency that makes and administers the state award 609
for economic development shall assist the attorney general with 610
that determination. The attorney general shall submit to the 611
general assembly pursuant to section 101.68 of the Revised Code 612
an annual report regarding the level of compliance of each such 613
entity with the terms and conditions, including performance 614
metrics, of their state awards for economic development. When 615
the attorney general determines appropriate and to the extent 616
that an entity that receives or has received a state award for 617
economic development does not comply with a performance metric 618
that is specified in the terms and conditions of the award, the 619
attorney general shall pursue against and from that entity such 620
remedies and recoveries as are available under law. For purposes 621
of this division, "Closeout year" means the calendar year by 622
which an entity that receives a state award for economic 623
development must comply with a performance metric specified in 624
the terms and conditions of the award. "State award for economic 625
development" means state financial assistance and expenditure in 626
any of the following forms: grants, subgrants, loans, awards, 627
cooperative agreements, or other similar and related forms of 628
financial assistance and contracts, subcontracts, purchase 629~~

~~orders, task orders, delivery orders, or other similar and~~ 630
~~related transactions. "State award for economic development"~~ 631
~~does not include compensation received as an employee of the~~ 632
~~state or any state financial assistance and expenditure received~~ 633
~~from the general assembly or any legislative agency, any court~~ 634
~~or judicial agency, the secretary of state, auditor of state,~~ 635
~~treasurer of state, or attorney general and their respective~~ 636
~~offices.~~ 637

~~(H)~~ Nothing in this section shall be construed as 638
requiring the disclosure of information that is not a public 639
record under section 149.43 of the Revised Code. 640

Sec. 5595.04. The governing board of a regional 641
transportation improvement project may do any of the following: 642

(A) Make and enter into all contracts and agreements 643
necessary or incidental to the performance of its functions and 644
the execution of its powers under this chapter and in accordance 645
with the cooperative agreement. The procuring of goods and 646
awarding of contracts with a cost in excess of fifty thousand 647
dollars shall be done in accordance with the competitive bidding 648
procedures established for boards of county commissioners by 649
sections 307.86 to 307.91 of the Revised Code. 650

(B) Sue and be sued in its own name, plead and be 651
impleaded, provided any actions against the governing board or 652
the regional transportation improvement project shall be brought 653
in the court of common pleas of a county that is a party to the 654
cooperative agreement or in the court of common pleas of the 655
county in which the cause of action arose, and all summonses, 656
exceptions, and notices shall be served on the governing board 657
by leaving a copy thereof at its principal office with a member 658
of the governing board or an employee or agent thereof; 659

(C) Employ or retain persons as are necessary in the 660
judgment of the governing board to carry out the project, and 661
fix their compensation; 662

(D) Acquire by purchase, lease, lease-purchase, lease with 663
option to purchase, or otherwise any property necessary, 664
convenient, or proper for the construction, maintenance, repair, 665
or operation of one or more transportation improvements. The 666
governing board may pledge net revenues, to the extent permitted 667
by this chapter with respect to bonds, to secure payments to be 668
paid by the governing board under such a lease, lease-purchase 669
agreement, or lease with option to purchase. Title to real and 670
personal property shall be held in the name of the governing 671
board. The governing board is not authorized to acquire property 672
by appropriation. 673

(E) Issue securities to pay for the costs of 674
transportation improvements pursuant to section 5595.05 of the 675
Revised Code; 676

(F) If the regional transportation project was undertaken 677
pursuant to section 5595.02 of the Revised Code before March 23, 678
2018, the effective date of the amendment of this section by 679
S.B. 8 of the 132nd general assembly, ~~create:~~ 680

(1) Create a transportation financing district and declare 681
improvements to parcels within the district to be a public 682
purpose and exempt from taxation as provided under ~~sections~~ 683
section 5709.48 to 5709.50 of the Revised Code; 684

(2) Negotiate and enter into voluntary agreements under 685
section 5709.481 of the Revised Code that impose assessments on 686
real property located in a transportation financing district. 687

Sec. 5709.48. (A) As used in this section and sections 688

5709.481, 5709.49, and 5709.50 of the Revised Code: 689

(1) "Regional transportation improvement project" has the 690
same meaning as in section 5595.01 of the Revised Code. 691

(2) "Improvements" means the increase in the assessed 692
value of any real property that would first appear on the tax 693
list and duplicate of real and public utility property after the 694
effective date of the resolution adopted under this section were 695
it not for the exemption granted by that resolution. 696

(B) For the purposes described in division (A) of section 697
5595.06 of the Revised Code, the governing board of a regional 698
transportation improvement project that was undertaken pursuant 699
to section 5595.02 of the Revised Code before March 23, 2018, 700
may, by resolution, create a transportation financing district 701
and declare improvements to parcels within the district to be a 702
public purpose and exempt from taxation. 703

(C) A transportation financing district may include 704
territory in more than one county as long as each such county is 705
a participant in the regional transportation improvement project 706
funded by the district. A district shall not include parcels 707
used primarily for residential purposes. A district shall not 708
include any parcel that is currently exempt from taxation under 709
this section or section 5709.40, 5709.41, 5709.45, 5709.73, or 710
5709.77 of the Revised Code. The governing board may designate 711
parcels within the boundaries of a district that are not to be 712
included in the district. The governing board may designate 713
noncontiguous parcels located outside the boundaries of the 714
district that are to be included in the district. 715

The governing board may adopt more than one resolution 716
under division (B) of this section. A single such resolution may 717

create more than one transportation financing district. 718

(D) A resolution creating a transportation financing 719
district shall specify all of the following: 720

(1) A description of the territory included in the 721
district; 722

(2) The county treasurer's permanent parcel number 723
associated with each parcel included in the district; 724

(3) The percentage of improvements to be exempted from 725
taxation and the duration of the exemption, which shall not 726
exceed the remaining number of years the cooperative agreement 727
for the regional transportation improvement district, described 728
under section 5595.03 of the Revised Code, is in effect; 729

(4) A plan for the district that describes the principal 730
purposes and goals to be served by the district and explains how 731
the use of service payments provided for by section 5709.49 of 732
the Revised Code will economically benefit owners of property 733
within the district. 734

(E) (1) Except as otherwise provided in divisions (E) (2) 735
and (3) of this section, the governing board, before adopting a 736
resolution under division (B) of this section, shall notify and 737
obtain the approval of each subdivision and taxing unit that 738
levies a property tax within the territory of the proposed 739
transportation financing district. A subdivision or taxing 740
unit's approval or disapproval of the proposed district shall be 741
in the form of an ordinance or resolution. The governing board 742
may negotiate an agreement with a subdivision or taxing unit 743
providing for compensation equal in value to a percentage of the 744
amount of taxes exempted or some other mutually agreeable 745
compensation. 746

(2) A subdivision or taxing unit may adopt an ordinance or resolution waiving its right to approve or receive notice of transportation financing districts proposed under this section. If a subdivision or taxing unit has adopted such an ordinance or resolution, the terms of that ordinance or resolution supersede the requirements of division (E) (1) of this section. The governing board may negotiate an agreement with a subdivision or taxing unit providing for some mutually agreeable compensation in exchange for the subdivision or taxing unit adopting such an ordinance or resolution. If a subdivision or taxing unit has adopted such an ordinance or resolution, it shall certify a copy to the governing board. If the subdivision or taxing unit rescinds such an ordinance or resolution, it shall certify notice of the rescission to the governing board.

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

(F) After complying with division (E) of this section, the governing board shall notify and obtain the approval of every real property owner whose property is included in the proposed transportation financing district.

(G) (1) Upon adopting a resolution creating a transportation financing district, the governing board shall send a copy of the resolution and documentation sufficient to prove that the requirements of divisions (E) and (F) of this section have been met to the director of development services. The director shall evaluate the resolution and documentation to determine if the governing board has fully complied with the requirements of this section. If the director approves the

resolution, the director shall send notice of approval to the 777
governing board. If the director does not approve the 778
resolution, the director shall send a notice of denial to the 779
governing board that includes the reason or reasons for the 780
denial. If the director does not make a determination within 781
ninety days after receiving a resolution under this section, the 782
director is deemed to have approved the resolution. No 783
resolution creating a transportation financing district is 784
effective without actual or constructive approval by the 785
director under this section. 786

(2) An exemption from taxation granted under this section 787
commences with the tax year specified in the resolution so long 788
as the year specified in the resolution commences after the 789
effective date of the resolution. If the resolution specifies a 790
year commencing before the effective date of the resolution or 791
specifies no year whatsoever, the exemption commences with the 792
tax year in which an exempted improvement first appears on the 793
tax list and that commences after the effective date of the 794
resolution. 795

(3) Except as otherwise provided in this division, the 796
exemption ends on the date specified in the resolution as the 797
date the improvement ceases to be a public purpose or the 798
regional transportation improvement project funded by the 799
service payments dissolves under section 5595.13 of the Revised 800
Code, whichever occurs first. Exemptions shall be claimed and 801
allowed in the same manner as in the case of other real property 802
exemptions. If an exemption status changes during a year, the 803
procedure for the apportionment of the taxes for that year is 804
the same as in the case of other changes in tax exemption status 805
during the year. 806

(H) The resolution creating a transportation financing district may be amended at any time by majority vote of the governing board and with the approval of the director of development services obtained in the same manner as approval of the original resolution.

Sec. 5709.481. (A) The governing board of a regional transportation improvement project may negotiate and enter into a voluntary agreement with the owner or owners of any parcel located in a transportation financing district created by the board whereby the owner or owners agree to subject the parcel to an assessment levied by the governing board and the governing board agrees to use the proceeds of that assessment for the purposes of the project as described in the resolution creating the district.

(B) The agreement shall specify the amount and duration of the assessment. The assessment may not be collected after the dissolution of the associated regional transportation improvement project under section 5595.13 of the Revised Code.

(C) The governing board shall annually compute the amount of each assessment imposed by an agreement under this section and certify the amount to the owner or owners of the parcel and to the county auditor of the county in which the parcel is located. The county auditor shall enter the assessment on the tax list of real property opposite against which it is charged, and certify the assessment to the county treasurer. The assessment shall be charged and collected in the same manner as real property taxes and shall be treated in the same manner as real property taxes for all purposes of the lien described in section 323.11 of the Revised Code, including the priority and enforcement of the lien. Money collected from the assessment

shall be paid immediately to the governing board. The county 837
treasurer shall maintain a record of all payments of assessments 838
under this section. 839

(D) The governing board may negotiate and enter into as 840
many agreements under this section as are necessary or useful in 841
serving the principal purposes and goals described in the 842
resolution creating the district. One agreement may impose an 843
assessment on more than one parcel only if the owner or owners 844
of all such parcels have approved the agreement. 845

(E) An agreement may be amended for the purposes of 846
subjecting additional parcels to the assessment by resolution 847
adopted by the governing board and approved by the owner or 848
owners of the additional parcels. An agreement may be rescinded 849
or may be amended for any purpose other than subjecting 850
additional parcels to the assessment by resolution adopted by 851
the governing board and approved by the owner or owners of every 852
parcel that is subject to the assessment imposed under the 853
agreement. 854

(F) An agreement under this section is hereby deemed to be 855
a covenant running with each parcel of land that is subject to 856
the agreement. The covenant is fully binding on behalf of and 857
enforceable by the governing board against any person who 858
subsequently acquires an interest in the land and all of that 859
person's successors and assigns. No purchase agreement for real 860
estate or any interest in real estate that is subject to such an 861
agreement shall be enforceable by the seller or binding upon the 862
purchaser unless the purchase agreement specifically refers to 863
the agreement. If a conveyance of such real estate or interest 864
in such real estate is made pursuant to a purchase agreement 865
that does not make such a reference, the agreement shall 866

continue to be a covenant running with the land fully binding on 867
behalf of and enforceable by the governing board against the 868
person accepting the conveyance pursuant to the purchase 869
agreement. 870

Sec. 5709.50. (A) The governing board of a regional 871
transportation improvement project that grants a tax exemption 872
under section 5709.48 of the Revised Code or enters into one or 873
more voluntary agreements imposing assessments under section 874
5709.481 of the Revised Code shall establish a regional 875
transportation improvement project fund into which shall be 876
deposited service payments in lieu of taxes distributed under 877
section 5709.49 of the Revised Code and assessments collected 878
pursuant to such agreements. Money in the regional 879
transportation improvement project fund shall be used by the 880
governing board for the purposes described in the resolution 881
creating the transportation financing district. Money in the 882
regional transportation improvement project fund shall be 883
administered by the governing board in accordance with the 884
requirements of section 5595.08 of the Revised Code and may be 885
invested as provided in section 5595.09 of the Revised Code. 886

(B) The regional transportation improvement project fund 887
is dissolved by operation of law upon the dissolution of the 888
associated regional transportation improvement project under 889
section 5595.13 of the Revised Code. Any incidental surplus 890
remaining in the fund, to the extent unencumbered, shall be 891
divided and distributed by the county treasurer of the most 892
populous county in which the district is located ~~to~~ as follows: 893

(1) To the general funds of the subdivisions and taxing 894
units in which the district is located, an amount equal to the 895
surplus revenue multiplied by a fraction, the numerator of which 896

is the amount of service payment revenue deposited to the fund 897
after the most recent collection of property taxes and payments 898
in lieu of taxes, and the denominator of which is the total 899
amount deposited to the fund after the most recent collection of 900
property taxes and payments in lieu of taxes. The surplus- 901
~~revenue~~This amount shall be divided proportionally based on the 902
property tax levy revenue foregone by each such subdivision and 903
taxing unit due to the exemption of improvements to property 904
within the district at the most recent collection of service 905
payments in lieu of taxes. The division of revenue shall account 906
for amounts returned to subdivisions and taxing units through 907
compensation agreements entered into under division (E) of 908
section 5709.48 of the Revised Code. The amount distributed to 909
each subdivision or taxing unit shall be apportioned among its 910
funds as if that amount had been levied and collected as taxes 911
and distributed in the most recent settlement of taxes. 912

(2) To the owners of parcels subject to a special 913
assessment under section 5709.481 of the Revised Code, all 914
remaining surplus revenue. This amount shall be divided 915
proportionally based on the amount of the assessment levied 916
against each such parcel at the most recent collection of such 917
assessments. Owners of parcels that are delinquent in paying an 918
assessment imposed by an agreement under section 5709.481 of the 919
Revised Code may not receive surplus revenue under this 920
division. The share of surplus revenue that such owner or owners 921
would have otherwise received shall be divided proportionally 922
among the owners of nondelinquent parcels. 923

Section 2. That existing sections 122.85, 125.112, 924
5595.04, 5709.48, and 5709.50 of the Revised Code are hereby 925
repealed. 926