

As Introduced

**133rd General Assembly
Regular Session
2019-2020**

S. B. No. 109

**Senator Schuring
Cosponsor: Senator Manning**

A BILL

To amend sections 5725.98, 5726.98, 5729.98, 1
5747.02, 5747.08, 5747.98, 5751.98, and 6301.11 2
and to enact sections 3333.93, 3333.931, 3
3333.932, and 5747.77 of the Revised Code to 4
establish the Workforce Scholarship Program, to 5
terminate the provisions of the Scholarship 6
Program on December 31, 2023, by repealing 7
sections 3333.93 and 3333.931 of the Revised 8
Code on that date, to authorize tax credits for 9
graduates of the Scholarship Program and their 10
employers, and to make an appropriation. 11

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

Section 1. That sections 5725.98, 5726.98, 5729.98, 12
5747.02, 5747.08, 5747.98, 5751.98, and 6301.11 be amended and 13
sections 3333.93, 3333.931, 3333.932, and 5747.77 of the Revised 14
Code be enacted to read as follows: 15

Sec. 3333.93. (A) As used in this section: 16

(1) "Eligible student" means a student who is enrolled in 17
a public or private institution selected by the chancellor of 18

higher education under division (B) of this section and is 19
pursuing a qualifying degree, certification, or license. 20

(2) "In-demand job" means a job that is determined to be 21
in demand in this state and its regions under section 6301.11 of 22
the Revised Code. 23

(3) "Public or private institution" means any of the 24
following: 25

(a) A state institution of higher education, as defined in 26
section 3345.011 of the Revised Code; 27

(b) A private, nonprofit institution in this state holding 28
a certificate of authorization pursuant to Chapter 1713. of the 29
Revised Code; 30

(c) An Ohio technical center that provides adult technical 31
education services as recognized by the chancellor of higher 32
education. 33

(4) "Qualifying degree, certification, or license" means a 34
degree, certification, or license that is required to qualify an 35
individual for an in-demand job. 36

(B) (1) The workforce scholarship program is hereby 37
established. Under the program, the chancellor shall award 38
scholarships to eligible students. 39

(2) The chancellor shall select five public or private 40
institutions to participate in the workforce scholarship program 41
under this section. Upon selecting these institutions, the 42
chancellor shall provide the department of education with a list 43
of the institutions for purposes of section 3333.931 of the 44
Revised Code. 45

(C) (1) A scholarship shall be awarded to an eligible 46

student for the period of time the student takes to complete a 47
qualifying degree, certification, or license. On an annual 48
basis, the maximum amount of a scholarship that may be awarded 49
to an eligible student shall be five thousand dollars. The 50
scholarship shall not exceed seventy-five per cent of the cost 51
of tuition during an academic year in which the student is 52
receiving the scholarship. The greatest portion of the 53
scholarship shall be distributed to the student as the student 54
is completing the academic program and seeking an in-demand job. 55

(2) No public or private institution selected under 56
division (B)(2) of this section shall use scholarship moneys 57
dispersed under the program to underwrite a tuition increase 58
imposed on students attending the institution. 59

(D) The chancellor shall adopt rules regarding the 60
operations of the scholarship program, including all of the 61
following: 62

(1) Application procedures; 63

(2) The method for selecting scholarship recipients that 64
shall include both of the following: 65

(a) An assessment of an applicant's need for financial 66
aid, including sources of income and other financial aid the 67
applicant has been awarded; 68

(b) An analysis of whether the degree, certification, or 69
license that is being pursued by an applicant is a qualifying 70
degree, certification, or license. 71

(3) Milestones that must be attained by a scholarship 72
recipient in order to continue to receive a scholarship under 73
this section, including spending thirty to ninety days in a 74
workplace where the degree, certification, or license that is 75

being pursued by the scholarship recipient is required for 76
employment or participating in a cooperative or internship 77
program in a workplace where the degree, certification, or 78
license that is being pursued by the scholarship recipient is 79
required for employment; 80

(4) Other requirements that must be completed by a 81
scholarship recipient, including both of the following: 82

(a) The completion of curriculum that includes skills 83
needed by employers; 84

(b) The completion of counseling regarding the proper 85
management of student loans and how to minimize the amount of 86
student loan debt. 87

(5) The method for determining the distribution of a 88
scholarship to a scholarship recipient, including both of the 89
following: 90

(a) The amount of each disbursement; 91

(b) The schedule for making disbursements to a scholarship 92
recipient. 93

(6) Establishing a procedure for a public or private 94
institution selected under division (B) (2) of this section to 95
take disciplinary action against a student who fails to continue 96
in an academic program leading to a qualifying degree, 97
certification, or license after receiving a scholarship, 98
including determining appropriate reimbursements. 99

(E) The chancellor shall solicit proposals to coordinate 100
and conduct the promotion of the workforce scholarship program 101
within a fifty-mile radius of each of the five public or private 102
institutions selected under division (B) (2) of this section 103

through a request for proposals. The chancellor shall advertise 104
its intent to request proposals in a newspaper of general 105
circulation in the state once a week for two consecutive weeks 106
before a date specified by the chancellor as the date on which 107
it will begin accepting proposals. The notices shall contain a 108
general description of the subject of the proposed agreement and 109
the location where the request for proposals may be obtained. 110
The request for proposals shall include the following 111
information: 112

(1) Instructions concerning the submission of proposals; 113

(2) Information regarding communications, including how to 114
contact persons to whom questions concerning a proposal may be 115
directed; 116

(3) A description of the performance criteria that will be 117
used to evaluate a proposal; 118

(4) The relative importance of each evaluation criterion; 119

(5) Any terms or conditions of the proposed contract. 120

After the date specified for receiving proposals, the 121
chancellor shall evaluate submitted proposals. The chancellor 122
may discuss a respondent's proposal with that respondent to 123
clarify or revise a proposal or the terms of the agreement. 124
After reviewing the proposals, the chancellor may enter into a 125
written agreement with one of the respondents to administer the 126
promotion of the program under division (E) of this section. 127

(F) The chancellor shall do all of the following: 128

(1) Develop a system of metrics showing both of the 129
following: 130

(a) The total number of scholarships awarded to eligible 131

<u>students;</u>	132
<u>(b) The number of scholarship recipients who became</u>	133
<u>employed in an in-demand job during the twelve-month period</u>	134
<u>following the completion of a qualifying degree, certification,</u>	135
<u>or license.</u>	136
<u>(2) Conduct a dynamic scoring of the taxes generated from</u>	137
<u>the in-demand jobs that scholarship recipients became employed</u>	138
<u>in as described in division (G)(1) of this section;</u>	139
<u>(3) Perform a cost-benefit analysis comparing the costs of</u>	140
<u>the program against both of the following:</u>	141
<u>(a) The dynamic scoring of taxes generated described in</u>	142
<u>division (F)(2) of this section;</u>	143
<u>(b) The income generated by scholarship recipients</u>	144
<u>employed in an in-demand job as described in division (F)(1) of</u>	145
<u>this section.</u>	146
<u>(4) Submit a report to the governor and the general</u>	147
<u>assembly, in accordance with section 101.68 of the Revised Code,</u>	148
<u>describing the results of the system of metrics, scoring, and</u>	149
<u>analysis required under division (F) of this section not later</u>	150
<u>than December 31, 2022.</u>	151
<u>Sec. 3333.931. (A) For purposes of this section, "public</u>	152
<u>or private institution" shall have the same meaning as in</u>	153
<u>section 3333.93 of the Revised Code.</u>	154
<u>(B) The department of education shall develop guidance for</u>	155
<u>the promotion of the workforce scholarship program established</u>	156
<u>under section 3333.93 of the Revised Code by school counselors.</u>	157
<u>(C) Upon receiving the list of the five public or private</u>	158
<u>institutions selected by the chancellor of higher education for</u>	159

participation in the workforce scholarship program, the 160
department of education shall identify all public and chartered 161
nonpublic high schools within a fifty-mile radius of each 162
institution on the list. The department shall notify each high 163
school identified under this division of the requirements of 164
division (D) of this section. 165

(D) One or more of the school counselors at each high 166
school identified by the department under division (C) of this 167
section shall inform students of the workforce scholarship 168
program and promote the program in accordance with the guidance 169
developed under division (B) of this section. 170

Sec. 3333.932. (A) As used in this section: 171

(1) "Wages" means wages as defined in section 3121(a) of 172
the Internal Revenue Code, without regard to any wage 173
limitations therein, that are required to be reported for 174
federal income tax purposes in box 5 of Internal Revenue Service 175
form W-2, or on an equivalent or successor form used for that 176
purpose. 177

(2) "Workforce scholarship graduate" or "graduate" means 178
an individual who was awarded a scholarship by the chancellor of 179
higher education under section 3333.93 of the Revised Code and 180
who completed the qualifying degree, certification, or license 181
for which the scholarship was awarded. 182

(3) "In-demand job" means a job that is determined to be 183
in demand in this state and its regions under section 6301.11 of 184
the Revised Code. 185

(4) "Qualifying degree, certification, or license" means a 186
degree, certification, or license that is required to qualify an 187
individual for an in-demand job. 188

(B) A business that employs a workforce scholarship graduate in an in-demand job for whom the business is required to withhold income tax under section 5747.06 of the Revised Code may apply to the chancellor of higher education for a tax credit under this section during the first full application period following the graduate's completion of the qualifying degree, certification, or license for which the workforce scholarship was awarded, or any of the nine succeeding application periods so long as the graduate remains employed in the in-demand job. The credit shall be based on wages paid by the business to the graduate during the application period. The tax credit application shall be submitted on a form and in the manner prescribed by the chancellor for such purpose. The application shall include the following information: 189-202

(1) The name, address, and taxpayer identification number of the applicant; 203-204

(2) The name and address of the workforce scholarship graduate; 205-206

(3) A description of the in-demand job in which the graduate is employed; 207-208

(4) The date on which the graduate completed the qualifying degree, certification, or license for which the workforce scholarship was awarded; 209-211

(5) The amount of wages paid by the applicant to the graduate during the application period; 212-213

(6) The tax against which the applicant business intends to claim the credit; 214-215

(7) Other information the chancellor considers necessary to evaluate the application or administer the credit. 216-217

(C) A business may include wages paid to more than one 218
workforce scholarship graduate in the same tax credit 219
application as long as the criteria prescribed by division (B) 220
of this section are met with respect to each graduate. An 221
application that includes more than one graduate shall be 222
structured in such a way that the chancellor can easily 223
determine the amount of wages paid to each graduate. 224

(D) (1) The chancellor shall conduct two application 225
periods each year as follows: 226

(a) One application period shall cover wages paid in the 227
months of January through June. Applications for this period 228
shall be submitted on or before the fifteenth day of the 229
following July. 230

(b) One application period shall cover wages paid in the 231
months of July through December. Applications for this period 232
shall be submitted on or before the fifteenth day of the 233
following January. 234

(2) The chancellor shall approve or deny each application 235
and notify the applicant of the chancellor's determination 236
within ninety days after the application deadline. If the 237
application is approved, the chancellor shall (a) certify a copy 238
of the application and the chancellor's approval to the tax 239
commissioner and (b) issue a certificate to the applicant 240
listing the amount of the credit the applicant is authorized to 241
claim and the tax against which the credit applies, which shall 242
be the tax identified in the application submitted under 243
division (B) of this section. 244

(E) Except as otherwise provided in this division, the 245
amount of a credit awarded by the chancellor shall equal ten per 246

cent of the aggregate amount of wages paid by the business 247
during the application period to the workforce scholarship 248
graduate or graduates listed in the business's credit 249
application. No business may apply for or be awarded a tax 250
credit on the basis of wages other than wages paid during one of 251
the first ten full application periods following the graduate's 252
completion of the qualifying degree, certification, or license. 253

(F) A tax credit awarded under this section may be claimed 254
against the tax identified on the tax credit certificate, which 255
shall be a tax imposed under section 5725.18, 5726.02, 5729.03, 256
5736.02, 5747.02, or 5751.02 of the Revised Code. The credit 257
shall be claimed in the order required under section 5725.98, 258
5726.98, 5729.98, 5747.98, or 5751.98 of the Revised Code, as 259
applicable. A credit against the tax imposed under section 260
5736.02 shall be claimed before any refundable credit authorized 261
against that tax but after any nonrefundable credit. The credit 262
shall be claimed for the taxable year or tax period in which the 263
tax credit certificate is issued by the chancellor. If the 264
amount of the credit exceeds the aggregate amount of tax 265
otherwise due, the excess shall be carried forward to succeeding 266
taxable years or tax periods until fully utilized. 267

(G) If the business to which a tax credit certificate is 268
issued is a pass-through entity and the credit is to be claimed 269
against the tax imposed under section 5747.02 of the Revised 270
Code, each equity owner of the entity that is subject to that 271
tax may claim the distributive or proportionate share of the 272
credit for the owner's taxable year that includes the last day 273
of the entity's taxable year in which the certificate is issued. 274
If any equity owner of a pass-through entity claims a 275
distributive or proportionate share of a credit on the basis of 276
a certificate, the entity may not claim the credit against any 277

of the taxes levied under section 5725.18, 5726.02, 5729.03, 278
5736.02, or 5751.98 of the Revised Code on the basis of the same 279
certificate. 280

(H) The tax commissioner may require a business or 281
taxpayer to maintain records of wages paid to workforce 282
scholarship graduates and to provide any information necessary 283
to support a claim for a credit authorized under this section. 284
The taxpayer shall retain a copy of a tax credit certificate 285
issued under this section for at least four years following the 286
date of its issuance. 287

Sec. 5725.98. (A) To provide a uniform procedure for 288
calculating the amount of tax imposed by section 5725.18 of the 289
Revised Code that is due under this chapter, a taxpayer shall 290
claim any credits and offsets against tax liability to which it 291
is entitled in the following order: 292

(1) The credit for an insurance company or insurance 293
company group under section 5729.031 of the Revised Code; 294

(2) The credit for eligible employee training costs under 295
section 5725.31 of the Revised Code; 296

(3) The credit for purchasers of qualified low-income 297
community investments under section 5725.33 of the Revised Code; 298

(4) The nonrefundable job retention credit under division 299
(B) of section 122.171 of the Revised Code; 300

(5) The nonrefundable credit for investments in rural 301
business growth funds under section 122.152 of the Revised Code; 302

(6) The nonrefundable credit for employing a graduate of 303
the workforce scholarship program under section 3333.932 of the 304
Revised Code; 305

(7) The offset of assessments by the Ohio life and health insurance guaranty association permitted by section 3956.20 of the Revised Code; 306
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~~(7)~~(8) The refundable credit for rehabilitating a historic building under section 5725.34 of the Revised Code; 309
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~~(8)~~(9) 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 September 29, 2015, the effective date of the amendment of this section by H.B. 64 of the 131st general assembly; 311
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~~(9)~~(10) The refundable credit for Ohio job creation under section 5725.32 of the Revised Code; 316
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~~(10)~~(11) 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. 318
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(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. 322
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Sec. 5726.98. (A) To provide a uniform procedure for calculating the amount of tax due under section 5726.02 of the Revised Code, a taxpayer shall claim any credits to which the taxpayer is entitled under this chapter in the following order: 331
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(1) The nonrefundable job retention credit under division	335
(B) of section 5726.50 of the Revised Code;	336
(2) The nonrefundable credit for purchases of qualified	337
low-income community investments under section 5726.54 of the	338
Revised Code;	339
(3) The nonrefundable credit for qualified research	340
expenses under section 5726.56 of the Revised Code;	341
(4) The nonrefundable credit for qualifying dealer in	342
intangibles taxes under section 5726.57 of the Revised Code;	343
(5) <u>The nonrefundable credit for employing a graduate of</u>	344
<u>the workforce scholarship program under section 3333.932 of the</u>	345
<u>Revised Code;</u>	346
<u>(6)</u> The refundable credit for rehabilitating an historic	347
building under section 5726.52 of the Revised Code;	348
(6) <u>(7)</u> The refundable job retention or job creation	349
credit under division (A) of section 5726.50 of the Revised	350
Code;	351
(7) <u>(8)</u> The refundable credit under section 5726.53 of the	352
Revised Code for losses on loans made under the Ohio venture	353
capital program under sections 150.01 to 150.10 of the Revised	354
Code;	355
(8) <u>(9)</u> The refundable motion picture production credit	356
under section 5726.55 of the Revised Code.	357
(B) For any credit except the refundable credits	358
enumerated in this section, the amount of the credit for a	359
taxable year shall not exceed the tax due after allowing for any	360
other credit that precedes it in the order required under this	361
section. Any excess amount of a particular credit may be carried	362

forward if authorized under the section creating that credit. 363
Nothing in this chapter shall be construed to allow a taxpayer 364
to claim, directly or indirectly, a credit more than once for a 365
taxable year. 366

Sec. 5729.98. (A) To provide a uniform procedure for 367
calculating the amount of tax due under this chapter, a taxpayer 368
shall claim any credits and offsets against tax liability to 369
which it is entitled in the following order: 370

(1) The credit for an insurance company or insurance 371
company group under section 5729.031 of the Revised Code; 372

(2) The credit for eligible employee training costs under 373
section 5729.07 of the Revised Code; 374

(3) The credit for purchases of qualified low-income 375
community investments under section 5729.16 of the Revised Code; 376

(4) The nonrefundable job retention credit under division 377
(B) of section 122.171 of the Revised Code; 378

(5) The nonrefundable credit for investments in rural 379
business growth funds under section 122.152 of the Revised Code; 380

(6) The nonrefundable credit for employing a graduate of 381
the workforce scholarship program under section 3333.932 of the 382
Revised Code; 383

(7) The offset of assessments by the Ohio life and health 384
insurance guaranty association against tax liability permitted 385
by section 3956.20 of the Revised Code; 386

~~(7)~~ (8) The refundable credit for rehabilitating a 387
historic building under section 5729.17 of the Revised Code; 388

~~(8)~~ (9) The refundable credit for Ohio job retention under 389

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;

~~(9)~~ (10) The refundable credit for Ohio job creation under section 5729.032 of the Revised Code;

~~(10)~~ (11) 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. 5747.02. (A) For the purpose of providing revenue for the support of schools and local government functions, to provide relief to property taxpayers, to provide revenue for the general revenue fund, and to meet the expenses of administering the tax levied by this chapter, there is hereby levied on every individual, trust, and estate residing in or earning or receiving income in this state, on every individual, trust, and estate earning or receiving lottery winnings, prizes, or awards pursuant to Chapter 3770. of the Revised Code, on every individual, trust, and estate earning or receiving winnings on casino gaming, and on every individual, trust, and estate

otherwise having nexus with or in this state under the 420
Constitution of the United States, an annual tax measured as 421
prescribed in divisions (A) (1) to (4) of this section. 422

(1) In the case of trusts, the tax imposed by this section 423
shall be measured by modified Ohio taxable income under division 424
(D) of this section and levied in the same amount as the tax is 425
imposed on estates as prescribed in division (A) (2) of this 426
section. 427

(2) In the case of estates, the tax imposed by this 428
section shall be measured by Ohio taxable income and levied at 429
the rate of seven thousand four hundred twenty-five ten- 430
thousandths per cent for the first ten thousand five hundred 431
dollars of such income and, for income in excess of that amount, 432
at the same rates prescribed in division (A) (3) of this section 433
for individuals. 434

(3) In the case of individuals, for taxable years 435
beginning in 2017 or thereafter, the tax imposed by this section 436
on income other than taxable business income shall be measured 437
by Ohio adjusted gross income, less taxable business income and 438
less an exemption for the taxpayer, the taxpayer's spouse, and 439
each dependent as provided in section 5747.025 of the Revised 440
Code. If the balance thus obtained is equal to or less than ten 441
thousand five hundred dollars, no tax shall be imposed on that 442
balance. If the balance thus obtained is greater than ten 443
thousand five hundred dollars, the tax is hereby levied as 444
follows: 445

OHIO ADJUSTED GROSS 446
INCOME LESS TAXABLE 447
BUSINESS INCOME AND EXEMPTIONS 448
(INDIVIDUALS) 449

OR	450
MODIFIED OHIO	451
TAXABLE INCOME (TRUSTS)	452
OR	453
OHIO TAXABLE INCOME (ESTATES) TAX	454
More than \$10,500 but \$77.96 plus 1.980% of the amount	455
not more than \$15,800 in excess of \$10,500	456
More than \$15,800 but \$182.90 plus 2.476% of the amount	457
not more than \$21,100 in excess of \$15,800	458
More than \$21,100 but \$314.13 plus 2.969% of the amount	459
not more than \$42,100 in excess of \$21,100	460
More than \$42,100 but \$937.62 plus 3.465% of the amount	461
not more than \$84,200 in excess of \$42,100	462
More than \$84,200 but \$2,396.39 plus 3.960% of the amount	463
not more than \$105,300 in excess of \$84,200	464
More than \$105,300 but \$3,231.95 plus 4.597% of the amount	465
not more than \$210,600 in excess of \$105,300	466
More than \$210,600 \$8,072.59 plus 4.997% of the amount	467
in excess of \$210,600	468
(4) (a) In the case of individuals, for taxable years	469
beginning in 2016 or thereafter, the tax imposed by this section	470
on taxable business income shall equal three per cent of the	471
result obtained by subtracting any amount allowed under division	472
(A) (4) (b) of this section from the individual's taxable business	473
income.	474
(b) If the exemptions allowed to an individual under	475
division (A) (3) of this section exceed the taxpayer's Ohio	476
adjusted gross income less taxable business income, the excess	477

shall be deducted from taxable business income before computing 478
the tax under division (A) (4) (a) of this section. 479

(5) Except as otherwise provided in this division, in 480
August of each year, the tax commissioner shall make a new 481
adjustment to the income amounts prescribed in divisions (A) (2) 482
and (3) of this section by multiplying the percentage increase 483
in the gross domestic product deflator computed that year under 484
section 5747.025 of the Revised Code by each of the income 485
amounts resulting from the adjustment under this division in the 486
preceding year, adding the resulting product to the 487
corresponding income amount resulting from the adjustment in the 488
preceding year, and rounding the resulting sum to the nearest 489
multiple of fifty dollars. The tax commissioner also shall 490
recompute each of the tax dollar amounts to the extent necessary 491
to reflect the new adjustment of the income amounts. To 492
recompute the tax dollar amount corresponding to the lowest tax 493
rate in division (A) (3) of this section, the commissioner shall 494
multiply the tax rate prescribed in division (A) (2) of this 495
section by the income amount specified in that division and as 496
adjusted according to this paragraph. The rates of taxation 497
shall not be adjusted. 498

The adjusted amounts apply to taxable years beginning in 499
the calendar year in which the adjustments are made and to 500
taxable years beginning in each ensuing calendar year until a 501
calendar year in which a new adjustment is made pursuant to this 502
division. The tax commissioner shall not make a new adjustment 503
in any year in which the amount resulting from the adjustment 504
would be less than the amount resulting from the adjustment in 505
the preceding year. 506

(B) If the director of budget and management makes a 507

certification to the tax commissioner under division (B) of 508
section 131.44 of the Revised Code, the amount of tax as 509
determined under divisions (A) (1) to (3) of this section shall 510
be reduced by the percentage prescribed in that certification 511
for taxable years beginning in the calendar year in which that 512
certification is made. 513

(C) The levy of this tax on income does not prevent a 514
municipal corporation, a joint economic development zone created 515
under section 715.691, or a joint economic development district 516
created under section 715.70, 715.71, or 715.72 of the Revised 517
Code from levying a tax on income. 518

(D) This division applies only to taxable years of a trust 519
beginning in 2002 or thereafter. 520

(1) The tax imposed by this section on a trust shall be 521
computed by multiplying the Ohio modified taxable income of the 522
trust by the rates prescribed by division (A) of this section. 523

(2) A resident trust may claim a credit against the tax 524
computed under division (D) of this section equal to the lesser 525
of (a) the tax paid to another state or the District of Columbia 526
on the resident trust's modified nonbusiness income, other than 527
the portion of the resident trust's nonbusiness income that is 528
qualifying investment income as defined in section 5747.012 of 529
the Revised Code, or (b) the effective tax rate, based on 530
modified Ohio taxable income, multiplied by the resident trust's 531
modified nonbusiness income other than the portion of the 532
resident trust's nonbusiness income that is qualifying 533
investment income. The credit applies before any other 534
applicable credits. 535

(3) The credits enumerated in divisions (A) (1) to (9) ~~and~~ 536

~~__ (A) (18) to~~, and (A) (20) to (22) of section 5747.98 of the Revised Code do not apply to a trust subject to division (D) of this section. Any credits enumerated in other divisions of section 5747.98 of the Revised Code apply to a trust subject to division (D) of this section. To the extent that the trust distributes income for the taxable year for which a credit is available to the trust, the credit shall be shared by the trust and its beneficiaries. The tax commissioner and the trust shall be guided by applicable regulations of the United States treasury regarding the sharing of credits.

(E) For the purposes of this section, "trust" means any trust described in Subchapter J of Chapter 1 of the Internal Revenue Code, excluding trusts that are not irrevocable as defined in division (I) (3) (b) of section 5747.01 of the Revised Code and that have no modified Ohio taxable income for the taxable year, charitable remainder trusts, qualified funeral trusts and preneed funeral contract trusts established pursuant to sections 4717.31 to 4717.38 of the Revised Code that are not qualified funeral trusts, endowment and perpetual care trusts, qualified settlement trusts and funds, designated settlement trusts and funds, and trusts exempted from taxation under section 501(a) of the Internal Revenue Code.

(F) Nothing in division (A) (3) of this section shall prohibit an individual with an Ohio adjusted gross income, less taxable business income and exemptions, of ten thousand five hundred dollars or less from filing a return under this chapter to receive a refund of taxes withheld or to claim any refundable credit allowed under this chapter.

Sec. 5747.08. An annual return with respect to the tax imposed by section 5747.02 of the Revised Code and each tax

imposed under Chapter 5748. of the Revised Code shall be made by 567
every taxpayer for any taxable year for which the taxpayer is 568
liable for the tax imposed by that section or under that 569
chapter, unless the total credits allowed under division (E) of 570
section 5747.05 and divisions (F) and (G) of section 5747.055 of 571
the Revised Code for the year are equal to or exceed the tax 572
imposed by section 5747.02 of the Revised Code, in which case no 573
return shall be required unless the taxpayer is liable for a tax 574
imposed pursuant to Chapter 5748. of the Revised Code. 575

(A) If an individual is deceased, any return or notice 576
required of that individual under this chapter shall be made and 577
filed by that decedent's executor, administrator, or other 578
person charged with the property of that decedent. 579

(B) If an individual is unable to make a return or notice 580
required by this chapter, the return or notice required of that 581
individual shall be made and filed by the individual's duly 582
authorized agent, guardian, conservator, fiduciary, or other 583
person charged with the care of the person or property of that 584
individual. 585

(C) Returns or notices required of an estate or a trust 586
shall be made and filed by the fiduciary of the estate or trust. 587

(D) (1) (a) Except as otherwise provided in division (D) (1) 588
(b) of this section, any pass-through entity may file a single 589
return on behalf of one or more of the entity's investors other 590
than an investor that is a person subject to the tax imposed 591
under section 5733.06 of the Revised Code. The single return 592
shall set forth the name, address, and social security number or 593
other identifying number of each of those pass-through entity 594
investors and shall indicate the distributive share of each of 595
those pass-through entity investor's income taxable in this 596

state in accordance with sections 5747.20 to 5747.231 of the Revised Code. Such pass-through entity investors for whom the pass-through entity elects to file a single return are not entitled to the exemption or credit provided for by sections 5747.02 and 5747.022 of the Revised Code; shall calculate the tax before business credits at the highest rate of tax set forth in section 5747.02 of the Revised Code for the taxable year for which the return is filed; and are entitled to only their distributive share of the business credits as defined in division (D)(2) of this section. A single check drawn by the pass-through entity shall accompany the return in full payment of the tax due, as shown on the single return, for such investors, other than investors who are persons subject to the tax imposed under section 5733.06 of the Revised Code.

(b) (i) A pass-through entity shall not include in such a single return any investor that is a trust to the extent that any direct or indirect current, future, or contingent beneficiary of the trust is a person subject to the tax imposed under section 5733.06 of the Revised Code.

(ii) A pass-through entity shall not include in such a single return any investor that is itself a pass-through entity to the extent that any direct or indirect investor in the second pass-through entity is a person subject to the tax imposed under section 5733.06 of the Revised Code.

(c) Nothing in division (D) of this section precludes the tax commissioner from requiring such investors to file the return and make the payment of taxes and related interest, penalty, and interest penalty required by this section or section 5747.02, 5747.09, or 5747.15 of the Revised Code. Nothing in division (D) of this section precludes such an

investor from filing the annual return under this section, 627
utilizing the refundable credit equal to the investor's 628
proportionate share of the tax paid by the pass-through entity 629
on behalf of the investor under division (I) of this section, 630
and making the payment of taxes imposed under section 5747.02 of 631
the Revised Code. Nothing in division (D) of this section shall 632
be construed to provide to such an investor or pass-through 633
entity any additional deduction or credit, other than the credit 634
provided by division (I) of this section, solely on account of 635
the entity's filing a return in accordance with this section. 636
Such a pass-through entity also shall make the filing and 637
payment of estimated taxes on behalf of the pass-through entity 638
investors other than an investor that is a person subject to the 639
tax imposed under section 5733.06 of the Revised Code. 640

(2) For the purposes of this section, "business credits" 641
means the credits listed in section 5747.98 of the Revised Code 642
excluding the following credits: 643

(a) The retirement income credit under division (B) of 644
section 5747.055 of the Revised Code; 645

(b) The senior citizen credit under division (F) of 646
section 5747.055 of the Revised Code; 647

(c) The lump sum distribution credit under division (G) of 648
section 5747.055 of the Revised Code; 649

(d) The dependent care credit under section 5747.054 of 650
the Revised Code; 651

(e) The lump sum retirement income credit under division 652
(C) of section 5747.055 of the Revised Code; 653

(f) The lump sum retirement income credit under division 654
(D) of section 5747.055 of the Revised Code; 655

(g) The lump sum retirement income credit under division	656
(E) of section 5747.055 of the Revised Code;	657
(h) The credit for displaced workers who pay for job	658
training under section 5747.27 of the Revised Code;	659
(i) The twenty-dollar personal exemption credit under	660
section 5747.022 of the Revised Code;	661
(j) The joint filing credit under division (E) of section	662
5747.05 of the Revised Code;	663
(k) The nonresident credit under division (A) of section	664
5747.05 of the Revised Code;	665
(l) The credit for a resident's out-of-state income under	666
division (B) of section 5747.05 of the Revised Code;	667
(m) The earned income tax credit under section 5747.71 of	668
the Revised Code;	669
<u>(n) The credit for student loan payments made by a</u>	670
<u>graduate of the workforce scholarship program under section</u>	671
<u>5747.77 of the Revised Code.</u>	672
(3) The election provided for under division (D) of this	673
section applies only to the taxable year for which the election	674
is made by the pass-through entity. Unless the tax commissioner	675
provides otherwise, this election, once made, is binding and	676
irrevocable for the taxable year for which the election is made.	677
Nothing in this division shall be construed to provide for any	678
deduction or credit that would not be allowable if a nonresident	679
pass-through entity investor were to file an annual return.	680
(4) If a pass-through entity makes the election provided	681
for under division (D) of this section, the pass-through entity	682
shall be liable for any additional taxes, interest, interest	683

penalty, or penalties imposed by this chapter if the tax 684
commissioner finds that the single return does not reflect the 685
correct tax due by the pass-through entity investors covered by 686
that return. Nothing in this division shall be construed to 687
limit or alter the liability, if any, imposed on pass-through 688
entity investors for unpaid or underpaid taxes, interest, 689
interest penalty, or penalties as a result of the pass-through 690
entity's making the election provided for under division (D) of 691
this section. For the purposes of division (D) of this section, 692
"correct tax due" means the tax that would have been paid by the 693
pass-through entity had the single return been filed in a manner 694
reflecting the commissioner's findings. Nothing in division (D) 695
of this section shall be construed to make or hold a pass- 696
through entity liable for tax attributable to a pass-through 697
entity investor's income from a source other than the pass- 698
through entity electing to file the single return. 699

(E) If a husband and wife file a joint federal income tax 700
return for a taxable year, they shall file a joint return under 701
this section for that taxable year, and their liabilities are 702
joint and several, but, if the federal income tax liability of 703
either spouse is determined on a separate federal income tax 704
return, they shall file separate returns under this section. 705

If either spouse is not required to file a federal income 706
tax return and either or both are required to file a return 707
pursuant to this chapter, they may elect to file separate or 708
joint returns, and, pursuant to that election, their liabilities 709
are separate or joint and several. If a husband and wife file 710
separate returns pursuant to this chapter, each must claim the 711
taxpayer's own exemption, but not both, as authorized under 712
section 5747.02 of the Revised Code on the taxpayer's own 713
return. 714

(F) Each return or notice required to be filed under this 715
section shall contain the signature of the taxpayer or the 716
taxpayer's duly authorized agent and of the person who prepared 717
the return for the taxpayer, and shall include the taxpayer's 718
social security number. Each return shall be verified by a 719
declaration under the penalties of perjury. The tax commissioner 720
shall prescribe the form that the signature and declaration 721
shall take. 722

(G) Each return or notice required to be filed under this 723
section shall be made and filed as required by section 5747.04 724
of the Revised Code, on or before the fifteenth day of April of 725
each year, on forms that the tax commissioner shall prescribe, 726
together with remittance made payable to the treasurer of state 727
in the combined amount of the state and all school district 728
income taxes shown to be due on the form. 729

Upon good cause shown, the commissioner may extend the 730
period for filing any notice or return required to be filed 731
under this section and may adopt rules relating to extensions. 732
If the extension results in an extension of time for the payment 733
of any state or school district income tax liability with 734
respect to which the return is filed, the taxpayer shall pay at 735
the time the tax liability is paid an amount of interest 736
computed at the rate per annum prescribed by section 5703.47 of 737
the Revised Code on that liability from the time that payment is 738
due without extension to the time of actual payment. Except as 739
provided in section 5747.132 of the Revised Code, in addition to 740
all other interest charges and penalties, all taxes imposed 741
under this chapter or Chapter 5748. of the Revised Code and 742
remaining unpaid after they become due, except combined amounts 743
due of one dollar or less, bear interest at the rate per annum 744
prescribed by section 5703.47 of the Revised Code until paid or 745

until the day an assessment is issued under section 5747.13 of 746
the Revised Code, whichever occurs first. 747

If the commissioner considers it necessary in order to 748
ensure the payment of the tax imposed by section 5747.02 of the 749
Revised Code or any tax imposed under Chapter 5748. of the 750
Revised Code, the commissioner may require returns and payments 751
to be made otherwise than as provided in this section. 752

To the extent that any provision in this division 753
conflicts with any provision in section 5747.026 of the Revised 754
Code, the provision in that section prevails. 755

(H) The amounts withheld by an employer pursuant to 756
section 5747.06 of the Revised Code, a casino operator pursuant 757
to section 5747.063 of the Revised Code, or a lottery sales 758
agent pursuant to section 5747.064 of the Revised Code shall be 759
allowed to the recipient of the compensation casino winnings, or 760
lottery prize award as credits against payment of the 761
appropriate taxes imposed on the recipient by section 5747.02 762
and under Chapter 5748. of the Revised Code. 763

(I) If a pass-through entity elects to file a single 764
return under division (D) of this section and if any investor is 765
required to file the annual return and make the payment of taxes 766
required by this chapter on account of the investor's other 767
income that is not included in a single return filed by a pass- 768
through entity or any other investor elects to file the annual 769
return, the investor is entitled to a refundable credit equal to 770
the investor's proportionate share of the tax paid by the pass- 771
through entity on behalf of the investor. The investor shall 772
claim the credit for the investor's taxable year in which or 773
with which ends the taxable year of the pass-through entity. 774
Nothing in this chapter shall be construed to allow any credit 775

provided in this chapter to be claimed more than once. For the 776
purpose of computing any interest, penalty, or interest penalty, 777
the investor shall be deemed to have paid the refundable credit 778
provided by this division on the day that the pass-through 779
entity paid the estimated tax or the tax giving rise to the 780
credit. 781

(J) The tax commissioner shall ensure that each return 782
required to be filed under this section includes a box that the 783
taxpayer may check to authorize a paid tax preparer who prepared 784
the return to communicate with the department of taxation about 785
matters pertaining to the return. The return or instructions 786
accompanying the return shall indicate that by checking the box 787
the taxpayer authorizes the department of taxation to contact 788
the preparer concerning questions that arise during the 789
processing of the return and authorizes the preparer only to 790
provide the department with information that is missing from the 791
return, to contact the department for information about the 792
processing of the return or the status of the taxpayer's refund 793
or payments, and to respond to notices about mathematical 794
errors, offsets, or return preparation that the taxpayer has 795
received from the department and has shown to the preparer. 796

(K) The tax commissioner shall permit individual taxpayers 797
to instruct the department of taxation to cause any refund of 798
overpaid taxes to be deposited directly into a checking account, 799
savings account, or an individual retirement account or 800
individual retirement annuity, or preexisting college savings 801
plan or program account offered by the Ohio tuition trust 802
authority under Chapter 3334. of the Revised Code, as designated 803
by the taxpayer, when the taxpayer files the annual return 804
required by this section electronically. 805

(L) The tax commissioner may adopt rules to administer 806
this section. 807

Sec. 5747.77. (A) As used in this section: 808

(1) "Workforce scholarship graduate," "graduate," "in- 809
demand job," and "qualifying degree, certification, or license" 810
have the same meanings as in section 3333.932 of the Revised 811
Code; 812

(2) "Qualifying period" means the first five taxable years 813
ending at least four months after the date a workforce 814
scholarship graduate completes the qualifying degree, 815
certification, or license for which the scholarship was awarded; 816

(3) "Eligible student loan" means an educational loan used 817
by a workforce scholarship graduate to pay the tuition and 818
related expenses required to earn the qualifying degree, 819
certification, or license for which the workforce scholarship 820
was awarded. A loan is not an "eligible student loan" if it is 821
combined with noneducational debt. 822

(B) There is hereby allowed a credit against the aggregate 823
tax liability of a workforce scholarship graduate under section 824
5747.02 of the Revised Code for each taxable year during the 825
graduate's qualifying period in which the graduate is employed 826
in an in-demand job for which the compensation is subject to 827
withholding under section 5747.06 of the Revised Code. The 828
amount of the credit equals ten per cent of the amount of 829
principal and interest paid by the graduate on the graduate's 830
eligible student loan during the taxable year. 831

(C) The credit authorized by this section shall be claimed 832
in the order required under section 5747.98 of the Revised Code. 833
If the credit allowed for any taxable year exceeds the aggregate 834

amount of tax otherwise due under section 5747.02 of the Revised 835
Code, after allowing for any other credits preceding the credit 836
in that order, the excess shall be carried forward to the next 837
succeeding taxable year or years until fully utilized. 838

Sec. 5747.98. (A) To provide a uniform procedure for 839
calculating a taxpayer's aggregate tax liability under section 840
5747.02 of the Revised Code, a taxpayer shall claim any credits 841
to which the taxpayer is entitled in the following order: 842

(1) Either the retirement income credit under division (B) 843
of section 5747.055 of the Revised Code or the lump sum 844
retirement income credits under divisions (C), (D), and (E) of 845
that section; 846

(2) Either the senior citizen credit under division (F) of 847
section 5747.055 of the Revised Code or the lump sum 848
distribution credit under division (G) of that section; 849

(3) The dependent care credit under section 5747.054 of 850
the Revised Code; 851

(4) The credit for displaced workers who pay for job 852
training under section 5747.27 of the Revised Code; 853

(5) The campaign contribution credit under section 5747.29 854
of the Revised Code; 855

(6) The twenty-dollar personal exemption credit under 856
section 5747.022 of the Revised Code; 857

(7) The joint filing credit under division (G) of section 858
5747.05 of the Revised Code; 859

(8) The earned income credit under section 5747.71 of the 860
Revised Code; 861

(9) The credit for adoption of a minor child under section 5747.37 of the Revised Code;	862 863
(10) The nonrefundable job retention credit under division (B) of section 5747.058 of the Revised Code;	864 865
(11) The enterprise zone credit under section 5709.66 of the Revised Code;	866 867
(12) The ethanol plant investment credit under section 5747.75 of the Revised Code;	868 869
(13) The credit for purchases of qualifying grape production property under section 5747.28 of the Revised Code;	870 871
(14) The small business investment credit under section 5747.81 of the Revised Code;	872 873
(15) The enterprise zone credits under section 5709.65 of the Revised Code;	874 875
(16) The research and development credit under section 5747.331 of the Revised Code;	876 877
(17) <u>The nonrefundable credit for employing a graduate of the workforce scholarship program under section 3333.932 of the Revised Code;</u>	878 879 880
<u>(18) The nonrefundable credit for student loan payments made by a graduate of the workforce scholarship program under section 5747.77 of the Revised Code;</u>	881 882 883
<u>(19)</u> The credit for rehabilitating a historic building under section 5747.76 of the Revised Code;	884 885
(18) <u>(20)</u> The nonresident credit under division (A) of section 5747.05 of the Revised Code;	886 887
(19) <u>(21)</u> The credit for a resident's out-of-state income	888

under division (B) of section 5747.05 of the Revised Code;	889
(20) <u>(22)</u> The refundable motion picture production credit	890
under section 5747.66 of the Revised Code;	891
(21) <u>(23)</u> The refundable jobs creation credit or job	892
retention credit under division (A) of section 5747.058 of the	893
Revised Code;	894
(22) <u>(24)</u> The refundable credit for taxes paid by a	895
qualifying entity granted under section 5747.059 of the Revised	896
Code;	897
(23) <u>(25)</u> The refundable credits for taxes paid by a	898
qualifying pass-through entity granted under division (I) of	899
section 5747.08 of the Revised Code;	900
(24) <u>(26)</u> The refundable credit under section 5747.80 of	901
the Revised Code for losses on loans made to the Ohio venture	902
capital program under sections 150.01 to 150.10 of the Revised	903
Code;	904
(25) <u>(27)</u> The refundable credit for rehabilitating a	905
historic building under section 5747.76 of the Revised Code;	906
(26) <u>(28)</u> The refundable credit for financial institution	907
taxes paid by a pass-through entity granted under section	908
5747.65 of the Revised Code.	909
(B) For any credit, except the refundable credits	910
enumerated in this section and the credit granted under division	911
(H) of section 5747.08 of the Revised Code, the amount of the	912
credit for a taxable year shall not exceed the taxpayer's	913
aggregate amount of tax due under section 5747.02 of the Revised	914
Code, after allowing for any other credit that precedes it in	915
the order required under this section. Any excess amount of a	916

particular credit may be carried forward if authorized under the 917
section creating that credit. Nothing in this chapter shall be 918
construed to allow a taxpayer to claim, directly or indirectly, 919
a credit more than once for a taxable year. 920

Sec. 5751.98. (A) To provide a uniform procedure for 921
calculating the amount of tax due under this chapter, a taxpayer 922
shall claim any credits to which it is entitled in the following 923
order: 924

(1) The nonrefundable jobs retention credit under division 925
(B) of section 5751.50 of the Revised Code; 926

(2) The nonrefundable credit for qualified research 927
expenses under division (B) of section 5751.51 of the Revised 928
Code; 929

(3) The nonrefundable credit for a borrower's qualified 930
research and development loan payments under division (B) of 931
section 5751.52 of the Revised Code; 932

(4) The nonrefundable credit for calendar years 2010 to 933
2029 for unused net operating losses under division (B) of 934
section 5751.53 of the Revised Code; 935

(5) The nonrefundable credit for employing a graduate of 936
the workforce scholarship program under section 3333.932 of the 937
Revised Code; 938

(6) The refundable motion picture production credit under 939
section 5751.54 of the Revised Code; 940

~~(6)~~ (7) The refundable jobs creation credit or job 941
retention credit under division (A) of section 5751.50 of the 942
Revised Code; 943

~~(7)~~ (8) The refundable credit for calendar year 2030 for 944

unused net operating losses under division (C) of section 945
5751.53 of the Revised Code. 946

(B) For any credit except the refundable credits 947
enumerated in this section, the amount of the credit for a tax 948
period shall not exceed the tax due after allowing for any other 949
credit that precedes it in the order required under this 950
section. Any excess amount of a particular credit may be carried 951
forward if authorized under the section creating the credit. 952

Sec. 6301.11. (A) As used in this section, "public or 953
private institution" ~~means any of the following:~~ 954

~~(1) A state institution of higher education, as defined in 955
section 3345.011 of the Revised Code;~~ 956

~~(2) A private, nonprofit institution in this state holding 957
a certificate of authorization pursuant to Chapter 1713. of the 958
Revised Code;~~ 959

~~(3) An Ohio technical center that provides adult technical 960
education services as recognized by the chancellor of higher 961
education has the same meaning as in section 3333.93 of the 962
Revised Code. 963~~

(B) The state board, in connection with the department of 964
job and family services and public or private institutions, 965
shall develop a methodology for identifying jobs that are in 966
demand by employers operating in this state. The methodology for 967
identifying in-demand jobs shall include an analysis of both of 968
the following: 969

(1) Jobs that are in demand in each region of the state, 970
as determined by the director of job and family services; 971

(2) Jobs that pay a wage rate that is equal to or greater 972

than one hundred twenty-five per cent of the wage rate 973
established under section 6 of the "Fair Labor Standards Act of 974
1938," 52 Stat. 1060, 29 U.S.C. 206, as amended, or its 975
successor law. 976

(C) The department and the public or private institutions, 977
in consultation with the state board, shall use the methodology 978
to create a list of such in-demand jobs in the state and a list 979
of such in-demand jobs in each region of the state. The 980
department shall publish the lists on the web site of the 981
department. The department and public or private institutions 982
shall periodically update the lists to reflect evolving 983
workforce demands in this state and its regions. 984

(D) Local boards and other providers of workforce training 985
shall use the lists of in-demand jobs to cultivate and 986
prioritize workforce development activities that correspond to 987
the employment needs of employers operating in this state and in 988
each of its regions and to assist individuals in maximizing 989
their employment opportunities. 990

Section 2. That existing sections 5725.98, 5726.98, 991
5729.98, 5747.02, 5747.08, 5747.98, 5751.98, and 6301.11 of the 992
Revised Code are hereby repealed. 993

Section 3. Sections 3333.93 and 3333.931 of the Revised 994
Code are hereby repealed, effective December 31, 2023. 995

Section 4. All items in this act are hereby appropriated 996
as designated out of any moneys in the state treasury to the 997
credit of the designated fund. For all appropriations made in 998
this act, those in the first column are for fiscal year 2020 and 999
those in the second column are for fiscal year 2021. The 1000
appropriations made in this act are in addition to any other 1001

appropriations made for the FY 2020-FY 2021 biennium. 1002

Section 5. EDU DEPARTMENT OF EDUCATION 1003

General Revenue Fund 1004

GRF 200473 Workforce Scholarship \$250,000 \$250,000 1005

Promotion 1006

TOTAL GRF General Revenue Fund \$250,000 \$250,000 1007

TOTAL ALL BUDGET FUND GROUPS \$250,000 \$250,000 1008

WORKFORCE SCHOLARSHIP PROMOTION 1009

The foregoing appropriation item 200473, Workforce 1010

Scholarship Promotion, shall be used for the purposes of section 1011

3333.931 of the Revised Code. 1012

Section 6. BOR DEPARTMENT OF HIGHER EDUCATION 1013

General Revenue Fund 1014

GRF 235581 Workforce Scholarships \$5,750,000 \$5,750,000 1015

TOTAL GRF General Revenue Fund \$5,750,000 \$5,750,000 1016

TOTAL ALL BUDGET FUND GROUPS \$5,750,000 \$5,750,000 1017

WORKFORCE SCHOLARSHIPS 1018

Of the foregoing appropriation item 235581, Workforce 1019

Scholarships, up to \$750,000 in each fiscal year shall be used 1020

to coordinate and conduct the promotion of the workforce 1021

scholarship program pursuant to division (E) of section 3333.93 1022

of the Revised Code. 1023

The remainder of the foregoing appropriation item 235581, 1024

Workforce Grants, shall be used by the Chancellor to distribute 1025

scholarships pursuant to section 3333.93 of the Revised Code. 1026

Section 7. Within the limits set forth in this act, the 1027
Director of Budget and Management shall establish accounts 1028
indicating the source and amount of funds for each appropriation 1029
made in this act, and shall determine the form and manner in 1030
which appropriation accounts shall be maintained. Expenditures 1031
from appropriations contained in this act shall be accounted for 1032
as though made in the main operating appropriations act of the 1033
133rd General Assembly. 1034

The appropriations made in this act are subject to all 1035
provisions of the main operating appropriations act of the 133rd 1036
General Assembly that are generally applicable to such 1037
appropriations. 1038

Section 8. (A) As used in this section, "eligible student" 1039
and "qualifying degree, certification, or license" have the same 1040
meanings as in section 3333.93 of the Revised Code, as enacted 1041
by this act. 1042

(B) Notwithstanding Section 3 of this act, an eligible 1043
student who is awarded a scholarship and will not complete a 1044
qualifying degree, certification, or license before the date the 1045
program is terminated will receive the remainder of the 1046
scholarship until the student earns a qualifying degree, 1047
certification, or license. 1048